ভূমিকা

১৯৪৪ সালের পহেলা সেপ্টেম্বর প্রথম ট্রেজারী রুলস্ ও সাবসিডিয়ারী রুলস্ জারী করা হয়। ১৯৫৭ সালে এই বিধিসমূহ সংশোধন করা হয়।

স্বাধীন বাংলাদেশে সরকারের আর্থিক ব্যবস্থাপনায় মৌলিক এবং সুদূরপ্রসারী পরিবর্তন সাধিত হয়েছে। এর ফলে ট্রেজারী রুলস্ ও সাবসিডিয়ারী রুলস্ এর সংশোধন জরুরী হয়ে পড়ে। অর্থ বিভাগের বাস্তবায়নাধীন Reforms in Budgeting & Expenditure Control Project কে এই দায়িত্ব অর্পণ করা হয়। উক্ত প্রকল্পের আওতায় রুলগুলো ব্যাপকভাবে পরীক্ষা-নিরীক্ষা করে বাংলাদেশে সাধিত সকল পরিবর্তন অন্তর্ভূক্ত করে সংশোধিত ট্রেজারী রুলস্ ও সাবসিডিয়ারী রুলস্ প্রস্তুত করা হয়েছে। মহামান্য রাষ্ট্রপতি সংশোধিত ট্রেজারী রুলস্ অনুমোদন করেছেন এবং ট্রেজারী রুলস্-এ প্রদত্ত ক্ষমতাবলে মাননীয় অর্থমন্ত্রী সাবসিডিয়ারী রুলস্ অনুমোদন করেছেন।

স্থায়ী রেকর্ড হিসাবে সংরক্ষণ এবং ভবিষ্যতে পরিবর্তনসমূহ সন্নিবেশের সুবিধার্থে ট্রেজারী রুলস্ ও সাবসিডিয়ারী রুলস্ আলগা পাতা বাঁধানো আকারে (loose leaf binder format) প্রকাশ করা হচ্ছে।

বর্তমান ইংরেজী ভাষ্যের বিন্যাস নিম্নরূপ ঃ

Part I	:	Treasury Rules
Part II	:	Subsidiary Rules
Part III	:	Executive Instructions and orders

Appendices and Forms

সরকারী অর্থের রক্ষনাবেক্ষণ, সংযুক্ত তহবিলে কিংবা প্রজাতন্ত্রের সরকারী হিসাবে অর্থ প্রদান বা তা থেকে অর্থ প্রত্যাহার কিংবা অন্যান্য বিষয়াদির ক্ষেত্রে অনুসৃত নিয়মাবলী ট্রেজারী রুলস্ ও সাবসিডিয়ারী রুলস্ দ্বারা নিয়ন্ত্রিত হবে। কাজেই সকল মন্ত্রণালয়, অধিদপ্তর, পরিদপ্তর, অধঃস্তন অফিস ও হিসাব রক্ষণ অফিসকে এই বিধিসমূহ সম্পর্কে সম্যক অবহিত হওয়া প্রয়োজন । আর্থিক সকল বিষয়ে উক্ত বিধিসমূহ পুংখানুপুঙ্খভাবে অনুসরণীয় । যে সকল অধিদপ্তর ও পরিদপ্তরে কম গুরুত্বের বিষয় কিংবা তাদের বিশেষ ধরনের কাজকর্মের ক্ষেত্রে স্ব স্ব অনুমোদিত বিধানাবলী রয়েছে, তারা বিভাগীয় নির্দেশাবলী অনুসরণ করতে পারবে। তবে, ট্রেজারী রুলস্ ও সাবসিডিয়ারী রুলস্- এর সঙ্গে বিভাগীয় নির্দেশাবলীর অসঙ্গতি থাকলে, ট্রেজারী রুলস্ ও সাবসিডিয়ারী রুলস্ই অনুসরণ করতে হবে। এই বিধিসমূহ কার্যকর করতে কোন অধিদপ্তর/পরিদপ্তর অসুবিধার সম্মুখীন হলে বিষয়টি অর্থ বিভাগের নির্দেশের জন্য প্রেরণ করা যেতে পারে।

বিধিসমূহ যতদূর সম্ভব স্বয়ংসম্পূর্ণ করার প্রচেষ্টা নেয়া হয়েছে। এগুলো যথাযথভাবে অনুসরণ করলে, ভুলভ্রান্তি এবং অনিয়মের অবকাশ থাকবে না। মূখ্য হিসাব রক্ষণ কর্মকর্তা (Principal Accounting Officer) এবং বিভাগীয় প্রধানগণ (Departmental heads) কে তাদের অধীন সকল অফিসকে বিধিসমূহ কঠোরভাবে প্রয়োগ করার জন্য নির্দেশ দিতে অনুরোধ করছি।

বর্তমান সংস্করণটি ইংরেজিতে প্রকাশ করা হচ্ছে। কারণ মূল বিধিসমূহ এ যাবত ইংরেজিতেই প্রচলিত আছে। তবে কাজের সুবিধার জন্য ট্রেজারী রুলস্ ও সাবসিডিয়ারী রুলস্ এর বাংলা ভাষ্য যত তাড়াতাড়ি সম্ভব প্রকাশের ব্যবস্থা গ্রহণ করা হবে।

২৮ শে শ্রাবণ ১৪০৫ বাং
১২ ই আগস্ট, ১৯৯৮ ইং

ডঃ আকবর আলি খান
সচিব,
অর্থ বিভাগ
অর্থ মন্ত্রণালয়

TREASURY RULES AND SUBSIDIARY RULES MADE THEREUNDER.

PART I

Treasury Rules

SECTION I - SHORT TITLE AND COMMENCEMENT.

1. These rules may be called the "Treasury Rules" and they shall come into force with effect from the 1st April, 1957.

Note. – The application of the Treasury Rules has been extended to the Chittagong Hill tracts.

SECTION II --- DEFINITIONS.

2. In these rules, unless the context otherwise requires the following expressions have the meaning hereby assigned to them, that is to say --

(a) Deleted.

(b) "Bank" means the Bangladesh Bank or any of its offices or branches and includes any branch of the Sonali Bank acting as the agent of the Bangladesh Bank in accordance with the provisions of the Bangladesh Bank Order, 1972 (P.O. No. 127 of 1972).

(c) Deleted.

(d) "Competent authority" means the Government or any other authority to whom the relevant powers may be delegated by the Government.

(e) "Controller General of Accounts" means the head of the office of accounts, sub-ordinate to the Ministry of Finance, who keeps the accounts of the Government.

(f) "Finance Minister" means the Minister in charge of the Ministry of Finance, Government of the People's Republic of Bangladesh.

(g) Deleted.

(h) "Government Account" means the Account of the Government consisting of Consolidated Fund and the Public Account of the Republic as defined in Article 84 of the Constitution.

Note. – Without prejudice to anything contained in Article 84 of the Constitution, "revenues received by the Government" would include all moneys received by Government officers on behalf of the Government as such, not only the proceeds of taxation and the yield of ordinary revenues, but also capital receipts, such as the proceeds of sales of land; the proceeds of borrowing operations; unfunded debt; and, unless the contrary intention appears, such receipts of a banking or deposit nature as by virtue of any statutory provision or of any general or special executive order of the Government have to be held in the custody of the Government.

(i) Deleted.

(j) Deleted.

(k) "President" means the President of the People's Republic of Bangladesh.

(l) Deleted.

(m) "Treasury" includes offices of District Accounts Officer, Thana Accounts Officer, and any other officer authorised to perform any or all of the functions of the District Accounts Officer or the Thana Accounts Officer; the offices and branches of the Bangladesh Bank and its agent who are authorised by the Government to receive and pay money on Government Account; the customs treasury; and, the office of the Deputy Commissioner of a district to the extent it performs the security and custodial function of opium, stamp, valuables and Government property;

(n) "Accounts Officer" means an officer subordinate to the Controller General of Accounts and includes Chief Accounts Officer, Regional Accounts Officer, District Accounts Officer, Thana Accounts Officer and any other officer authorised in this respect to do the functions of an Accounts Officer.

(o) "District " and "Thana" respectively means any area, which is served by a District Accounts Officer and a Thana Accounts Officer.

(p) "Service pension" means a pension payable to, or in respect of, a person in consideration of his past employment under the Government and includes a gratuity so payable.

(q) "Political/Literary pension" means a pension, not being a service pension, granted to or in respect of a person on political consideration or in consideration of distinguished or meritorious services or on compassionate grounds.

SECTION III --- LOCATION OF MONEYS STANDING IN GOVERNMENT ACCOUNT.

3. (1) Save as provided in sub-rule (2) of rule 7 moneys standing in the Government Account must be held in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the Government.

   (2) The deposit of such moneys in the Bank shall be governed by the terms of such agreement as may be made between the Government and the Bangladesh Bank[1].

SECTION IV -- GENERAL SYSTEM OF CONTROL OVER DISTRICT/THANA ACCOUNTS OFFICES; AND DISTRICT TREASURY UNDER DISTRICT ADMINISTRATION.

4. (1) Unless the Government after consultation with the Controller General of Accounts otherwise directs in any special case, there shall be an Accounts Office and a branch of the Bank or a branch of the Sonali Bank acting as an agent of the Bank in every District and every Thana. There shall be a treasury under District Administration in each district for the safe custody of opium, stamps and other valuables and the officer in charge of the Treasury shall be known as the Treasury Officer.

1. The agrement is printed in Appendix 1.

(2) The District Accounts Officer and the Thana Accounts Officer shall be responsible for the proper observance of the procedure prescribed by or under these Rules and for the timely submission of accounts and all reports and returns required by the Government, the Comptroller and Auditor General of Bangladesh, the Controller General of Accounts, the Chief Accounts Officer concerned and the Bank.

(3) The duty of certifying the monthly cash balance as shown by the Bank in such manner as the Government after consultation with the Controller General of Accounts, may prescribe and of submitting the monthly accounts of such balance in such form as the Controller General of Accounts may require, shall be undertaken by the District Accounts Officers, Thana Accounts Officers or by such other officers as may be authorised by or under these Rules to act in this behalf.

(4) When a new Deputy Commissioner is appointed to a district, he shall report his appointment to the Controller General of Accounts.

5. Deleted.

6. (1) The Offices of the Controller General of Accounts and the Chief Accounts Officers may, with the consent of, and subject to such conditions as may be prescribed by the Government, perform all or any of the duties of a District or Thana Accounts Office in respect of claims against the Government that may fall due for disbursement from the Government Account at the head quarters of the Government.

(2) Customs Houses may, with the consent of, and subject to such conditions as may be prescribed by the Government, perform all or any of the duties of a Treasury officer, District Accounts Officer and Thana Accounts Officer.

SECTION V—PAYMENT OF REVENUES OF THE GOVERNMENT INTO THE GOVERNMENT ACCOUNT.

7. (1) Save as hereinafter provided in this section, all moneys received by or tendered to Government servants on account of the revenues of the Government and all moneys received for deposit in the custody of Government shall without undue delay be paid in full into the Bank and shall be included in the Government Account. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Government Account. No department of Government may require that any moneys received by it on account of the revenues of the Government be kept out of the Government Account.

Note. – Chairmen of union Parishads are deemed to be Government servants in respect of the receipts of moneys mentioned in items (l) and (m) of sub-rule (2) of this rule.

(2) Notwithstanding anything contained in sub-rule (1) of this rule, direct appropriation of departmental receipts for departmental expenditure is authorised in the following cases:-

(a) In the case of moneys received on account of the service of summonses, diet money of witnesses and similar purposes, in Civil, Revenue and Criminal cases.

(b) In cases of deposits received at a Civil Court and utilised by the Court to meet claims for the refund of such deposits.

(c) In non-appealable criminal cases, compensation may be paid out of the fines imposed and realised before the parties leave court. The realisation of the compensation fine from the offending party and its disbursement to the injured party should be noted in the proper columns of the fine register, the Magistrate being responsible for the correctness of the entries made.

(d) In the case of fees received by Government servants, appointed Notaries Public, under the Negotiable Instrument Act, 1881 (Act XXVI of 1881) and utilised to defray legal expenses, incurred by them in the discharge of their duties as such Notaries Public.

(e) In the case of cash receipt utilised in accordance with departmental regulations by the Roads and Highways, the Public Works, Housing and the Settlement and Public Health Engineering Departments to defray expenditure on current works by these departments.

(f) In the case of cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by Jail Superintendents under departmental regulations of similar sums due to other prisoners on their release.

(g) In the case of cash received by the Forest Department and utilised in meeting immediate local expenditure.

Note. – A non-territorial Forest Officer may obtain cash from the departmental receipts with the Rangers of the Division in which he is working for the time being in exchange for cheques drawn by him.

(h) Deleted.

(i) Deleted.

(j) Deleted.

(k) Deleted.

(l) In the case of taxes, rates, fees and other charges realised by the Union Parishads under the Local Government (Union Parishads) Ordinance, 1983 (Ord. L I of 1983) and paid in to the Union Fund .

(m) In the case of Tolls, etc., received by or on behalf of Government and fines under Ferries Act, 1885 (Ben. Act I of 1885) and paid into the Union Fund.

(n) Deleted.

(o) Deleted.

(p) In the case of the cash receipt utilised in accordance with departmental regulations by the Post Masters and other heads of offices of the Post, Telegraph and Telephone Departments for departmental purposes.

Provided that the authority hereby given to appropriate departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom outside the account of the payments into and the withdrawal from the Government Accounts.

8. Moneys received by a Government servant whether in an official or another capacity which do not relate to or form part of the revenues of the Government shall not be included in the Government Account, and a Government servant is not required to pay into the Government Account any such moneys. If any question arises whether moneys are or are not moneys relating to or forming part of the revenues of the Government, the question shall be referred to Government whose decision shall be final.

9. (1) Save as hereinafter provided, a Government servant may not, except with special permission of Government, deposit in a bank moneys withdrawn from the Government Account under the provisions of section VII of these rules.

(2) The Secretary to the President and the Principal Secretary to the Prime Minister may open an account with a bank with the permission of the President and the Prime Minister respectively, which will be operated by the said Secretary to the President or the Principal Secretary to the Prime Minister, as the case may be.

(3) So much of the grant of the three Chiefs of Staff as may be drawn in advance under the Departmental regulations may be kept in any bank in their respective official title.

(4) Officers commanding units and others concerned in the administration of Government funds in the Defence Services may open accounts for such funds with a bank in their official capacity.

10. The procedure to be adopted by Government servants in receiving moneys on account of the revenues of the Government, granting receipts for such moneys and paying them into the Government Account, and by the Bank in receiving such moneys and granting receipts for them shall be such as may be prescribed by the Finance Minister after consultation with the Controller General of Accounts. The procedure so prescribed shall, among other matters, contain provisions so as to secure that –

(i) any person paying money into the Government account in the Bank shall present with it a memorandum (Chalan) in such form as may be prescribed by the Government, which will show clearly the nature of the payment and the person or Government servants on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between departments concerned;

(ii) if money is to be deposited at the Bank in Dhaka, in payment of Government revenue payable at a district or a thana, the memorandum or chalan referred to in clause (i) above shall be presented direct at the Bank in Dhaka, which shall grant a receipt;

(iii) if a cheque on a bank is accepted in payment of Government dues under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the bank on which it is drawn;

(iv) at places where the money is to be deposited in the Bank the advices of receipts, which according to any provision made under this rule have to be sent to public officers or departments and consolidated receipts or certificates of receipts required by any such provision to be given to any public officer or departments shall be given by the Accounts Office and not by the Bank.

SECTION VI — CUSTODY OF MONEYS RELATING TO OR STANDING IN THE GOVERNMENT ACCOUNT.

11. (1) The procedure for the safe custody of moneys in the hands of Government servants, or held in the Bank shall be as prescribed, by the Finance Minister after consultation with the Controller General of Accounts.

(2)The bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII—WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

12. In this section "withdrawal" with its cognate expressions refers to the withdrawal of funds from the Government Account for disbursement of or on behalf of the Government.

13. Unless the Finance Minister, after consultation with the Controller General of Accounts, otherwise directs in any case, moneys may not be withdrawn from the Government Account without the written permission of the Accounts Officer authorised in this behalf by the Controller General of Accounts.

14. The Controller General of Accounts or any Accounts Officer acting on his behalf may permit withdrawal for any purpose.

15. Deleted.

16. Except as provided in rules 26 and 27, an Accounts Officer shall not permit withdrawal for any purpose unless the claim is presented by such person and in such form, and has been satisfactorily submitted by the Accounts Officer to such checks, as the Finance Minister, after consultation with the Controller General of Accounts, may prescribe. The procedure so prescribed shall, among other matters, contain provision so as to secure—

(i) that any person having a claim against Government shall present his voucher at the Accounts Office duly receipted, and stamped where necessary and that unless otherwise specially provided, no such claim shall be paid unless the claim is first submitted to, and the payment directed by the Accounts Officer;

(ii) that all bills and vouchers on which payment is made by the Accounts Office shall show to what classification code the payment is to be debited, how the amount of the payment is to be allocated among the different codes.

17. Deleted.

18. An Accounts Officer shall not honour a claim which he considers to be disputable and shall refer it to the Chief Accounts Officer or the Controller General of Accounts, as the case may be.

19. Except as provided by rules 20 and 21, a payment shall, unless Government by general or special order otherwise directs, be made in the District or Thana in which the claim arises. In case of claims arising in Dhaka Metropolitan Area, payment shall be made by the Controller General of Accounts and the Chief Accounts Officers.

20. The leave salary of a gazetted Government servant who draws his leave salary in Bangladesh may be paid in any accounts office of the country. The leave salary of a non-gazetted Government servant may be paid in that Accounts Office only in which his pay could be drawn if he were on duty[2].

21. Pensions payable in Bangladesh may be paid in any Accounts Office in Bangladesh.

22. Deleted.

23. No withdrawal shall be permitted on a claim for the first of any series of payments in an Accounts Office of any pay or allowances to a Government servant other than a person newly appointed to Government service, unless the claim is supported by a last pay certificate in such form as may be prescribed by the Comptroller and Auditor-General of Bangladesh. An Accounts Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last pay certificate, unless the certificate is first surrendered.

24. The District Accounts Officer and the Thana Accounts Officer shall be responsible to the Controller General of Accounts or the Chief Accounts Officer, as the case may be, for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn.

25. The Accounts Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim which does not formally present that information, unless there are valid reasons, which he shall record in writing, for omitting to require it.

26. An Accounts Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.

27. The Deputy Commissioner of a district in case of emergency, should obtain prior order of Government by Telephone or Radiogram or Fax before he may, by an order in writing authorise and require an Accounts Officer to make payment, not being a payment of pension, without complying with the provisions of these rules. In any such case he shall at once forward a copy of his order and a statement of the circumstances requiring it, and the Accounts Officer shall at once report the payment to the Controller General of Accounts[2].

28. A Government servant who is authorised to draw moneys by means of cheques shall notify to the Bank upon which he draws, the number of each cheque book brought into use and the number of cheques it contains.

29. When a Government servant who is authorised to draw or countersign cheques or bills payable at the Bank makes over charge of his office to another, he shall send a specimen of the relieving Government servant's signature to the Accounts Officer or the Bank, as the case may be.

2. Instructions on the subject are given in Appendix 2.

SECTION VIII.—TRANSFER OF MONEYS STANDING IN THE GOVERNMENT ACOUNT.

30. The transfer of Government moneys between branches of the Bank shall be governed by such instructions as may be issued in this behalf by the Finance Minister after consultation with the Bangladesh Bank. The transfer of moneys from or to a Small Coin Depot shall be governed by instructions issued by the Finance Minister in this behalf.

SECTION IX.—RESPONSIBILITY FOR MONEYS WITHDRAWN FROM GOVERNMENT ACCOUNT.

31. If an Accounts Officer receives intimation from the Controller General of Accounts or a Chief Accounts Officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order, and the drawing officer shall without delay repay the sum in such manner as the Controller General of Accounts or the Chief Accounts Officer concerned may direct.

32. (a) Subject as hereinafter provided in this rule, the procedure to be observed by a Government servant in regard to moneys withdrawn from the Government Account for expenditure shall

33. be such as may be prescribed by the Finance Minister after consultation with the Controller General of Accounts.

(b) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Controller General of Accounts/Chief Accounts Officer. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(c)If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Government.

SECTION X.— Deleted.

33. Deleted.

34. Deleted.

35. Deleted.

36. Deleted.

SECTION XI.-- Deleted.

37. Deleted.

SECTION XII—SUPPLEMENTAL.

38. The Controller General of Accounts, in the exercise of any of his functions under these rules shall be subject to the administrative control of the Finance Division but he shall seek general guidance from the Comptroller and Auditor General on procedural matters. He shall obtain prior approval of the Comptroller and Auditor General to change the form and manner of preparation of accounts.

39. Nothing in these rules and nothing prescribed under these rules shall have effect so as to impede or prejudice the exercise by the Comptroller and Auditor-General of Bangladesh of the powers vested in him by or under the Constitution to make rules or to give directions regulating the submission to the Bangladesh Audit Department of the accounts kept in Accounts Offices or in departmental offices and to be accompanied by such vouchers for their support as the Comptroller and Auditor-General may require for purposes of audit, or for the purpose of keeping the accounts for which he is responsible.

40. Subject to the provisions of Bangladesh Bank Order, 1972 (PO No. 127 of 1972), the Finance Minister may not exercise any power conferred upon him by these Rules so as to impose upon the Bank in connection with the business of Government any responsibility, not imposed upon the Bank by the terms of agreement with the Government.

41. (1) Where under the provisions of these rules the detailed procedure with respect to any matter is required to be prescribed or regulated by departmental regulations and where no rule or order has been made by the President as to the authority by whom the regulations shall be made, such regulations to be observed by the particular departments shall be made by the Government or with the approval of the Government by such departmental authorities as may be authorised by the Government to act in this behalf.

(2) Nothing contained in this rule, affects the validity of any order, instruction or direction contained in any authorised departmental Code, Regulation, Manual or any other Compilation in force on the date of promulgation of these rules except in so far as such an order, instruction or direction is inconsistent with or repugnant to any distinct provision contained in these rules.

APPENDIX I.

[See note below T.R. 3]

Agreement between the Government of the People's Republic of Bangladesh and Bangladesh Bank

An Agreement made this tenth day of September One thousand nine hundred and eighty five

BETWEEN The Government of the People's Republic of Bangladesh (hereinafter called "the Government") of the one part ,

And Bangladesh Bank (hereinafter called "the Bank") of the other part.

WHEREAS the Bank was established by Bangladesh Bank Order, 1972 (P.O. No. 127 of 1972) (hereinafter called "the Order") for the purposes set forth in the Order; and

WHEREAS it is expedient that an agreement be made between the Government and the Bank:

(1) for the Bank to accept moneys on account of the Government and to make payments on behalf of Government and to carry out its exchange remittances and other banking operations, including the management of the Public Debt;

(2) for the Government to entrust the Bank with all its money, remittance, exchange and banking transactions in Bangladesh and in particular to deposit free of interest all its cash balance with the Bank excepting that the Government shall be at liberty to carry on money transactions at places where the Bank has no branches or agencies and the Government might hold at such places such balances as it may require; and

(3) for the Government to entrust the Bank with the management of the Public Debt and with the issue of new loans;

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say :-

The general banking business of the Government (in which business, is included the payments, receipt, collection and remittance of money on behalf of the Government) shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Order and subject to such orders and directions as may from time to time be given to the Bank by the Government through such officer as may be authorised by the Government in this behalf (hereinafter called the authorised officer) and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Government or the authorised officer shall from time to time direct in the manner aforesaid.

2. The Government shall employ the Bank as its sole Banker in Bangladesh and shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agencies and the Bank shall subject to such orders as may from time to time be given by the Government or the Authorised Officer in the manner aforesaid receive and hold for the Government all such moneys as may be or become payable to it or on its account and the Bank shall transact at its offices, branches or agencies for

the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittances of money and other matters as is usually transacted by bankers for their customers. The Bank shall make the said moneys at the said offices, branches or agencies available for transfer to such places and at such times as the Government or the Authorised Officer may direct. No interest shall be payable to the Government on any of the money for the time being held by the Bank.

3. The management of the Public Debt and the issue of new loan by the Government and the performance of all the duties relating thereto respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondences incidental thereto shall be transacted by the Bank at its office in Dhaka and at any of its offices, branches and agencies at which respectively the administration of any portion or portions of the public debt is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said Public Debt as the Government may from time to time direct and shall audit all payments of such interest and act generally as agents in Bangladesh for the Government in the management of the said Public Debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Government or the authorised Officer.

4. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accure to it from the holding of Government cash balances free of obligation to pay interest thereon.

5. As remuneration to the Bank for the management of the Public Debt as aforesaid the Bank shall be entitled to charge to the Government half-yearly commission at the rate of Tk.2,000 per crore per annum on the amount of the Public Debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge the following amounts shall be excluded from the amount of Public Debt, namely:

(a) the amounts of loans discharged outstanding after one year from the date of notice of discharge;

(b) the amount of stock for Tk.50,000 and upwards held by the Government (President of Bangladesh) or by any officer (or officers) of the Government authorised in this behalf ; and

(c) the amount of the Government Taka securities held in the issue Department of the Bank.

In addition to the charge of Tk.2,000 per crore per annum, the Bank shall be entitled to charge to the Government a fixed sum of Tk. 2,000 a year on account of the stock referred to in sub-clauses of this clause and the Bank shall be also entitled to charge the Public (but not the Government) all such fees in respect of the issue of duplicate Government securities and of the renewal, conversion, consolidation and sub-division of Government securities issued by the Bank as are payable under the rules made by the Government in exercise of the power conferred upon it by section 28 of the Public Debt Act (XVIII of 1944).

6. The Bank shall make Ways and Means Advances to the Government if so required at such rate of interest not exceeding bank rate as may be fixed by the Bank from time to time, provided the advances outstanding shall be fully paid off at intervals not exceeding three months from the date of making the advances. The Bank will automatically repay the Ways and Means Advances granted to the Government together with the amount of interest accrued thereon as and when its balance with the Bank permits.

7. The Bank shall also be entitled to charge to the Government:

(a) monthly, the charges for telegrams, trunk telephones and postage incurred by the Bank in the management of the public debt as aforesaid and

(b) the charges incurred by the Bank on account of over printing of border forms and the printing of interest Warrants.

In addition to the above the Bank shall be entitled to charge the Government the following fees in connection with the management of floatation of new issues of loans:-

(i) fees for conversion of Government securities at the rates prescribed in the rule 31 of the Public Debt Rules, 1946 on application for conversion;

(ii) the amount of brokerage actually payable including brokerage for the Bank on its own application and brokerage (but not commission) payable by the Bank to any agency appointed by the Bank in this behalf;

(iii) the commission payable by the Bank to any agency as aforesaid less the amount of turnover commission normally payable to the said agency as aforesaid;

(iv) out of pocket expenses for advertising, telegrams, trunk telephone calls and for incidental expenses and

(v) a fee at the rate of Tk.1,000 per crore on all new issues with a minimum of Tk.5,000 in respect of each new loans.

8. The Bank shall maintain currency chests of its Issue Department at such places as the Government may prescribe and the Government shall provide sufficient accommodation for such chests as may be required for the deposit of notes or coins and shall be responsible to the Bank for the safe custody of the said chests, notes and coins. The Bank shall keep the said chests supplied with sufficient notes and coins to provide currency for the transaction of the Government and reasonable remittance facilities to the Public at the said places. The Government shall supply the Bank with such information and returns as the Bank may, from time to time require as to the composition of the balances in the said chests and the amount and nature of the transfer to and from the said chests. The Bank shall have access to the said chests at all reasonable time for the purpose of inspecting and checking the contents. The Government shall be responsible to the Bank for the examination and correctness of coins or notes at the time of deposit in or withdrawal from the said chests.

The Bank shall not be at liberty to close any of its offices or branches except on such days as are public holidays under Section 25 of the Negotiable Instruments Act, 1881 (XXVI of 1881), subject nevertheless and notwithstanding the provision of the Act to any special orders or directions which may be issued by the Government, and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing shall be closed except on such public holidays.

9. The responsibility for all loss or damage to the Government which may result from any act or negligence or omission of the Bank in conducting the business of the Public Debt aforesaid or the payment of interest or discharge value there on or the renewal, conversion, consolidation, sub-division or cancellation of any Government security shall rest with and be borne by the Bank.

Provided however that it shall not be incumbent on the Bank, to verify signatures and endorsements on Government securities which *prima facie* appear to be in order and in the acceptance of which the

Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect there to,

Provided also that in regard to the ordinary banking business at the offices, branches and agencies of the Bank of receiving and realising money and securities for money on account of the Government and paying cheques, orders, drafts, bills and other documents, whether negotiable or not, in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies on its behalf, the responsibility to the Government shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.

10. The Bank shall undertake Foreign Exchange remittances on account of Government between Bangladesh and other countries as may be required by the Government from time to time at parity rate/cross rate based on parity, Provided, however, the Telegraphic Transfer Charges and other incidentals will be recovered at actuals.

11. This agreement may be determined by either party giving to the other party one year's notice in writing expiring on the 30th day of June in any year, such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank to be served by being left at the Head Office of the Bank and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government of Bangladesh in the Ministry of Finance, Finance Division and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such termination.

12. Nothing in this agreement shall operate to affect in any way the obligations imposed either on the Government or on the Bank by or under the order or any subsequent amendment (or amendments) of the Order.

13. The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agency or agencies as may be prescribed by the Order or any amendment thereof or as may be approved by the Government.

IN WITNESS WHEREOF the Secretary to the Government of the People's Republic of Bangladesh in the Finance Division, Ministry of Finance for and on behalf of the Government of the People's Republic of Bangladesh and the Governor of the Bangladesh Bank for and on behalf of the Bank, have hereunto set their hands as subscribing officials on the day and year first above written.

Sd/
Governor
Bangladesh Bank

Sd/
Secretary
Finance Division
Ministry of Finance

Witnesses

Sd/

1. Director, Bangladesh Bank

Sd/

1. Joint Secretary
Finance Division
Ministry of Finance

Sd/

2. Director, Bangladesh Bank

Sd/

2. Deputy Secretary
Finance Division
Ministry of Finance

APPENDIX 2.

(See T.R. 20 and 27)

Instructions under certain Treasury Rules.

Instructions under Treasury Rules 20.

1. The leave salary of a non-gazetted Government servant on leave cannot be drawn except under the signature of the head of the office or of the gazatted Government servant authorised to sign "for" the head of the office.

2. No Gazetted Government servant can begin to draw his leave-salary at any Accounts Office in Bangladesh without producing a leave-salary certificate from the Accounts Officer who paid his pay before he proceeded on leave.

3. If during leave the gazetted Government servant desires to change the office at which he received payment of his leave salary, he must obtain a new certificate from the Accounts Officer within whose jurisdiction his leave-salary was last paid.

4. If a gazetted Government servant signs his bill himself he must either appear in person at the place of payment or furnish a life certificate signed by a responsible officer of Government or some other well-known and trustworthy person. If he draws his leave-salary through an authorised agent, the agent, whether he has or has not a power of attorney, must either furnish a life certificate as aforesaid, or execute a bond to refund overpayment. A life certificate may be given periodically, a bond being given to cover intermediate payments, not supported by life certificate.

Instructions under Treasury Rules 27.

5. The following may be regarded as cases of emergency coming under this Treasury Rule when a Deputy Commissioner on obtaining prior order of Government over phone or by Radiogram or Fax message authorises the Accounts Officer by an order in writing to make payments, not being a payment of pension, reporting the circumstances to the Controller General of Accounts:-

   (1) Prevention of loss of life and property, resulting from disaster such as floods, cyclone, earthquakes, fires, etc.

   (2) Safeguarding against the loss of life and property threatened by the washing away of embankments, collapsing of bridges on rivers, railways etc.

APPENDIX- 3.

(See S.R. 20)

Detailed procedure for Inspection of Treasuries and Accounts Offices.

A. PROCEDURE FOR INSPECTION OF TREASURIES.

1. Every Deputy Commissioner and every Treasury Officer shall make a systematic inspection of the working of his treasury once a year. Normally a period of four months should intervene between the inspections by the Deputy Commissioner and those by the Treasury Officer. Deputy Commissioners are to transmit a copy of their treasury inspection memoranda to Commissioners and the Treasury Officers through the Deputy Commissioners to the Commissioners. Copies of inspection memoranda and of orders passed thereon by the Deputy Commissioners should be forwarded to the Controller General of Accounts. No date of this return can be fixed, as it is not desired that the inspection shall be made on any fixed date.

2. For facilitating the work of inspection, memorandum of points requiring attention during the inspection of treasuries and a set of questions to be answered by inspecting officer have been prescribed. The attention of inspecting officers is directed to the importance of satisfying themselves that the personal assurances which are periodically given by officer-in-charge of stamps and opium are strictly and literally in accordance with fact.

3. The commissioners will communicate a copy of their orders on the inspection reports of district treasuries by Deputy Commissioners to the Controller General of Accounts.

Memorandum of points requiring attention during the inspection of treasuries.

4. Every Deputy Commissioner and Treasury Officer should make a systematic inspection of the working of the treasury once a year with the object of ensuring that the procedure actually observed at the treasury is in accordance with the rules and orders in all respects.

5. The strong-room should be first inspected.

6. The following are some of the more important points to which personal attention must be devoted at the inspection:-

   (i) that the arrangements connected with the strong-room for the storage and custody of stamps, opium, padlocks and keys and other valuables are perfect and complete;

   (ii) that the Treasury Officer exercised a proper check over the working of the treasury;

   (iii) that the employees of the treasury who are required to furnish security have given adequate security and in addition furnished security bond in proper form.

   (iv) A general review of the various records and registers should be undertaken to see whether the detailed orders of competent authorities, issued since the date of last

inspection relating to such matters as custody of pad-locks and keys, stamps and opium are readily available for reference and have been properly maintained.

7. A list of questions is appended below outlining in a convenient form the scope of the inspection. It is not exhaustive and the Deputy Commissioners have full discretion to add other items according to local needs. As the inspection must be made as systematically and thoroughly as possible, it is open to the inspecting officer to extend his personal scrutiny to points not mentioned in the memorandum or questionnaire which in his opinion require such scrutiny.

Questions for treasury inspection.

General.

1. (a) Are the boxes and safes in good order ? Are there two locks to each, as well as on the outer doors, and is the key of one kept by the Treasury Officer, and that of the other by the Treasurer or any other authorised person ?

   (b) Are the locks in use imported one?

2. Are the rules for the custody of padlocks and keys of the treasury strong room chests observed ? Have the duplicate keys of the treasury locks been all destroyed ? [S.R. 53].

3. If the bags are kept on trestles, is the strong room so closed as to prevent the insertion of any rod or instrument within the room?

4. Are copies of the certificate of the Inspection Officers and the orders of the Police Superintendent, hung up in a conspicuous place and are these strictly enforced ? [S.R. 52 (iv)]

5. (a) What is the date of the Inspecting Officer's certificate ?

   (b) Is it still in force? [S.R.52 (ii)].

6. Are there any money or valuables belonging to private persons or other departments placed in the treasury for safe custody? [S.R.50, 51]

7. (a) Is a register in T.R. Form No.7 maintained for recording the receipt and return of valuables? [Note(ii) under S.R.51].

   (b) Are the cash chests of other departments embedded in the floor outside the strong room within view of the sentry? [S.R.50-Note(c)]

   (c) Are there any non-treasury padlocks, keys and duplicate keys deposited in the treasury for safe custody? If so, are the rules laid down in Appendix 5 followed in such cases? [Note(f) below S.R.50]

Note. – A few items may be examined to see that the valuables are received, kept and returned in accordance with the rules.

8. Is the stock of stamps and opium kept in proper receptacles in the strong-room ? (Rule 26 of the "Rules for the Supply and Distribution of Stamps" in the Bangladesh Stamp Manual, Volume I and paragraph 820 of the Manual of the Excise Department, Volume II).

9. Are all the registers to be maintained in the treasury properly kept according to rules? Is any unauthorised register maintained in the treasury ?

Stamps and Opium.

10. Are the Store Accounts of Stamps and Opium kept according to prescribed rules ?

11. What stock is left with the treasurer or official vendor ? Does it exceed the limit fixed by the Deputy commissioner?

12. Are the arrangements for the storage and custody of stamps and opium in the strong-room perfect and satisfactory ? (Rules 26 of the Rules for the Supply and Distribution of Stamps in the Stamps Manual, Volume I, and paragraph 820 of the Excise Department Manual, Volume II).

13. (a) When was stock last actually taken ?

(b) By whom ?

(c) Does the stock found at inspection agree with the balance in the register ? The details of discrepancy noticed should be stated.

Treasurer.

14. (a) What is the security given by the Treasurer ?

(b) Where is the bond kept ?

(c) When was it last tested ?

15. Are the totals of the value of stamps and opium in the Treasurer's custody within the amount of his security or not ?

16. Have the irregularities or suggestions, noted in the last inspection report of the treasury by the Treasury Officer or Deputy Commissioner been rectified or carried out?

B. PROCEDURE FOR THE INSPECTION OF DISTRICT/THANA ACCOUNTS OFFICES.

1. Regional Accounts Officers and representatives of the Controller General of Accounts will periodically inspect the District and Thana Accounts Offices in accordance with instructions and procedure prescribed by the Controller General of Accounts.

Memorandum of points requiring attention during the inspection of District and Thana Accounts offices.

3. Without prejudice to the instructions and procedure prescribed by the Controller General of Accounts, a list of questions is appended below for guidance of Regional Accounts Officers.

Questions for District/Thana Accounts Office Inspection.

Accounts.

1. Are the vouchers stored properly after payments are made?

2. Has any payment been made without proper authority and without formal order of the Accounts Officer?

3. Are all payments at once entered in cash book or subsidiary registers ?

Note. – Some vouchers paid on dates of inspection may be examined.

4. Are the subsidiary registers maintained in the prescribed forms and in accordance with the rules prescribed?

5. Have the totals of cash book been verified by the Accounts Officer or by any subordinate officer other than auditor who makes the entries in the cash book and initialled as correct?

6. Are the schedules submitted with bills properly arranged and sent to concerned sections for taking necessary action and preservation and for inspection during audit by the office of the concerned Audit Directorate?

Pensions

7. How many pension cases are pending in the Accounts Office ? From what date ? What are the reasons for keeping the pension cases pending ?

8. How many days are taken by the Accounts Office to dispose of a pension case after submission of pension papers ?

9. Are the registers of the Pension Payment Orders properly kept ? (S.R. 202).

10. Are the files of Pension Payment Orders complete according to that register ? Are they in good condition ? (S.R. 197)

11. Does the Accounts Officer regularly satisfy himself about the identity of the pensioner before paying him ? (S.R. 220)

12. Has any payment been made in case of any pension which remained un-drawn for a period of three years or more in the case of service pensions ? (S.R.227). If so, was the previous sanction of the Controller General of Accounts obtained?

13. Has the pension of any deceased pensioner claimed after one year of his death been paid? Have the necessary entries been made in the records as required under S.R. 228(3) ?

14. In case of pensioners specially exempted from personal appearance, is proof obtained every year of their continued existence and recorded ? (S.R.226).

15. In case of pensioner whose pensions are payable subject to fulfilment of certain conditions, are the necessary enquires made half-yearly or oftener ? (S.R.217, 218).

General Provident Fund

16. Are the deductions regularly and correctly posted in the Broad-sheet and the Ledger?

17. Have the balances of General Provident Fund shown in the Last Pay Certificate been correctly posted in the ledger of the Government servants transferred from other District /Thana/ /Dhaka Presidency ? Have these been attested by the Accounts Officer?

18. Have the balances of the transferred Government servants been correctly shown in the Last Pay Certificate issued by the Accounts Office ?

19. Have all the applicants for General Provident Fund Accounts numbers been given Accounts Number ? How many days it has taken to issue the Accounts Number?

20. Are the recoveries of General Provident Fund Advances recorded in the Ledger and the broad sheet and regularity of recovery watched?

21. Are the advances drawn recorded promptly and correctly in the General Provident Fund Ledger under the singature of the Accounts Officer?

22. Has the correctness of the General Provident Fund Interest calculation been checked by the Accounts Officer and attested by him?

23. Have the General Provident Fund Statements been issued within the time fixed by the Controller General of Accounts?

24. How many General Provident Fund Accounts holders drew advances more than once in a year and why?

Recovery of Advances on Account of House Building and Purchase of Conveyance

25. Have the Ledgers of Government servants taking above advances been maintained correctly in the Accounts Offices ?

26. Are the recoveries of the advances made and posted in the Ledger and the regularity of recovery watched?

27. Are the number and date of the sanction memorandum and the amount sanctioned recorded in the Ledger?

28. Have the particulars of all the recoveries of the advances as stated in the Last Pay Certicate been correctly recorded in the Ledger ?

29. Has the interest calculation been made in applicable cases and the installments regularly recovered?

Advances on Account of Pay, Transfer/ Travel Expenses.etc.

30. Is a register maintained for recording the above advances?

31. Are the adjustments and recoveries on these advances recorded in the register?

32. Have the above advances been adjusted or recovered within the prescribed time limit ?

33. Have the advances on account of travel expenses been adjusted within the fiscal year?

Deposits.

34. Are deposit Registers kept according to rules prescribed in Account Code Volume II?

35. Does the Accounts Officer initial each deposit in the Deposit Register ?

36. Is each repayment entered in the Deposit Register at the time of payment and initialled by the Accounts Officer ?

37. Is there a periodical agreement of the balance at the credit of personal ledger account ?

38. Has a formal acknowledgement of the correctness of balance at the credit of each Local Fund at the end of the previous year as certified by the Accounts Officer been obtained from officer or Committee administering the fund?

Miscellaneous.

39. (a) Is a register kept for recording all retrenchment orders ?

(b) In whose custody is it?

(c) Is it kept upto date?

40. (a) Is a register kept of all gazetted officers drawing their pay from the Accounts Office ?

(b) Have the entries affecting emoluments been duty attested by the Accounts Officer ? (S.R. 102).

41. Is a complete record kept of the specimen signature of all officers who draw cheques, sign or countersign bills payable at the Accounts Office, and are they regularly consulted in passing bills? (S.R. 100)

42. Are corrections to the Account Code, Government Securities Manual, Treasury Rules, General Financial Rules and other books or manuals in use posted uptodate?

43. Is the Circular file of the Comptroller & Auditor General, Controller General of Accounts, Chief Accounts Officers and Regional Accounts Officers complete ?

44. Do the Accounts Officers take pains to see that important new circulars are understood by the officers and staff ?

45. Are the office registers and records in good order ?

Supplementary questions for the Accounts Office.

46. Is the register of payment orders issued properly maintained? Are the dates of payment by the Bank noted in that register, the amount actually paid being compared with the amount passed by Accounts Officer ? (S.R.s 305 and 306)

47. Are the daily accounts together with chalans and vouchers received from the Bank in a locked box ? (Note I of S.R. 301)

48. Are the daily accounts with chalans and vouchers received from the Bank on the same day which they refer ? (S.R. 301) If received on the morning of the following day, is it done with the concurrence of the Controller General of Accounts ?

49. Are the Accounts Officer's accounts agreed on the day of the receipt of the accounts from the Bank ? (S.R. 303)

50. Are the vouchers conspicuously marked by the Bank with the word "Paid" ?

51. Is the register of Bangladesh Bank Deposits properly maintained ?

52. Is the pass book sent by and returned to the Bank daily ? (S.R. 300).

53. Is the cheque register properly maintained ? Are the paid cheques received from the Bank reconciled and verified with the register of cheque issued?

APPENDIX 4

(SRs 40, 60 and 281)

Special rules applicable to particular departments.

PART I

Special Rules for Public Works, Roads and Highways, Public Health Engineering, Housing and Settlement Departments.

(Note. – For these rules, Public Works Department will also include the Department of Roads and Highways, Public Health Engineering, Housing and Settlement etc.)

1. The rules in this part shall apply to the officers of Public Works Department in relation to their transactions with Accounts Officers and the Bank. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to Public Works Department, who may be authorised to incur expenditure against the grant for construction and works. They do not apply to charges for repairs and maintenance executed by civil officers which are not treated as expenditure of Public Works Department.

Note. – When a Government servant of another Civil Department is authorized to incur charges on account of Public Works Department against the grant for construction and works he will do so as public works disburser.

2. Accounts Officers are prohibited from issuing any money for disbursement of civil officers acting as Public Works disburser, except in accordance with the rules in this part.

Remittance to the Bank.

3. Moneys received by officers of the Department shall be paid as soon as possible into the Bank for credit as remittances. If a Divisional Officer or Subdivisional Officer makes use of cash receipts temporarily for current expenditure under the provisions of sub-rule (2) of T.R. 7, he must, before the end of the month, send to the Bank a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself, with the words "Received payment by transfer credit to the Public Works Departments".

Note. – Recoveries made by deduction from paybills of Government servants on account of rents of public buildings borne on the books of the Public Works Department including rents of electric installation, water supply and other special services, should be credited as receipts of Public Works Department.

4. No deposit accounts can be opened by an officer of this Department and all remittances made by him or on his account must be credited in the accounts of the Accounts Officer as "Public Works remittances".

5. An officer of the Department who has frequently to make remittances shall keep a book in T.R. Form 51, in which he will enter all his remittances to the Bank. This book shall accompany the cash and the chalan (T.R. Form No. 6) to be receipted by the Bank.

Note. – All entries in the Remittance Book with which money is paid in the Bank shall, in addition to the signature prescribed, be stamped with Bank seal. Such attestation will however, not be necessary, if a copy of the chalan is returned to the Remitting Officer properly signed and stamped with Bank seal.

6. Remittances made to the Bank of cheques paid in as receipt of the department should be entered in the remittance book but in the column of the signature of Bank Officer should be entered "By

Bank cheques," and the book need not be sent with the remittance, provided that the cheques are always endorsed as prescribed in rule 3 above.

Drawings from Bank.

7. Funds may be supplied to officers of Public Works Departments in two ways- directly on pay bills, travel expenses, bills purchase, supplies & services bills by District and Thana Accounts Officers, and by means of cheques.

Note. – This rule is not applicable to charges for repairs and maintenance which are adjustable against the budget appropriations of the Department concerned.

Bills.

8. Gazetted Government servants of the Public Works Department shall draw their personal bills in the same way as gazetted Government servants of other Civil Departments. Non-gazetted Government servant's bills and purchases, supplies & services bills presented by officers of the Department shall be checked and passed for payment by Accounts Officer concerned.

Note. – Payment should be made by the Bank only to those messengers of gazetted Government servants of the Public Works Department who hold an identity certificate with an attested photograph and the seal of the head of the office. The messenger should also hold a signed authority from the drawing officer authorising him to receive the payment.

Cheque.

9. Officers in charge of Public Work Divisions and other disbursing officers of the Department who may be so authorized by the Controller General of Accounts in accordance with departmental regulations, may draw cheques on specified branch of the Bank transacting Government business and thus obtain the funds required by them for departmental disbursements not covered by bills paid by the concerned Accounts Office. No letter of credit will be issued specifying the limit upto which such cheques may be drawn.

Note. – Payment for value of service postage stamps shall be made in accordance with the provisions of S.R. 194.

Subordinate Officer.s

10. (1) A Divisional Officer authorised to draw cheques on the Bank may empower any of his Subdivisional Officers to draw against his own account. Separate accounts for Subdivisional Officers shall not be opened; the Divisional Officer shall give a letter of authority only and the cheques drawn and paid under his authority will be dealt with in the same way as if drawn by himself. But, if the Divisional Officer has intimated any limitation on the drawings of a Subdivisional Officer for any month, the cheques drawn by the latter during that month shall be noted, irrespective of the date of payment, on the reverse of the letter advising the limitation, in the manner prescribed in S.R. 109.

Note. – As the accounts of all officers of the Public Works Department are not closed on the last day of the calendar month, the letters of limitation should specify the dates of commencement and termination of the month in each case, and the limitations advised therein should be held to be applicable to cheques drawn during the month thus defined. Any undrawn balance should not be available for drawings in subsequent month.

(2) When funds are required for a Subdivisonal Officer at a different Bank branch from that with which the Divisional Officer himself banks the latter shall get himself placed in account with that Bank branch and then empower his subordinate to draw against his account. Funds may not be made available for such a purpose by means of Bangladesh Bank drafts.

Pass Book.

11. The amount of each cheque paid must be recorded also in a pass book or list of cheques cashed (T.R Form No. 42), which will remain with the Divisional Officer, and be sent by him periodically to be written up by the Accounts Office from register of cheques paid, details of cheques paid at the Bank being taken from the daily sheets.

Note. – A Divisional Officer should send his pass book to be written up every week or at such interval as may be convenient, but the dates should be fixed.

Monthly settlement.

12. The Accounts Officer shall arrange to have a monthly settlement very early in the month with the Divisional Officer; he should have the pass book written up in respect of cheques cashed during the previous month, and return after the signature the consolidated receipt sent to him by the divisional officer for the whole of the remittances sent by him and his subordinates during that month. He shall also furnish the Divisional Officer with a certificate of total issues as follows-
I hereby certify that the total issues made from the Bank on cheques drawn against the account of Mr. ....Officer-in-charge,..........Division during the month of.............., amounted to Tk...........................(in words..).

Return of Forms Supplied.

13. Accounts Officer shall send quarterly to each Divisional Officer a statement showing the numbers and dates of all cheque books and receipts books issued on requisition received from the Divisional Officer and each of his Subdivisional Officers.

Supplemental.

14. Subject to the above general provisions, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

PART II

Special Rules for Forest Department.

Introductory.

1. The rules in this part are intended primarily for the guidance of Forest Officers in their dealings with the concerned Accounts Office and the Bank. They are equally applicable to any other officer not belonging to the Forest Department who may be authorised to incur expenditure against Forest grants.

Note. – when Government servants of other Civil Departments are authorised to incur charges on account of the Forest Department they will do so as Forest Disbursers.

Remittance to the Bank.

2. Moneys received by officers of the Forest Department shall be paid as soon as possible into the Bank for credit as "Forest Remittance."

Note. – Earnest money deposits tendered by contractors or purchasers of forest produce should be paid by them direct into the Bank, where these will be credited to revenue Deposit, and not to Forest Remittances. Refunds of these deposits are regulated by S.R. 343.

3. If a Forest officer makes use of his cash receipts temporarily for current expenditure under the provisions of sub-rule (2) of T.R. 7, he must, before the end of the month, send to the Bank a cheque for the amount thus utilised, drawn in his own favour and endorsed by him with the words

"Received payment by transfer credit to the Forest Department".

4. The Bank shall receive Forest Revenue:

i) When paid in by a Forest Officer; or

ii) When the chalan (T.R. Form No. 6) is countersigned by a Forest Officer under S.R. 39; or

(iii) When the Bank is specially authorised to receive it. In such cases, a copy of the chalan shall be forwarded by the Bank direct to the Divisional Officer in order that the Revenue may be brought to account in the books of the latter.

Monthly Settlement.

5. A consolidated receipt in T.R. form No. 44 for the Forest Remittances received and credited during the month shall be furnished by the Accounts Officer on the first day of the ensuing month to each of the Forest Officers dealing with Bank.

Note. – Under the directions contained in the Account Code Volume II, a simple schedule of Forest Remittances will be prepared every month by the Accounts Office.

Drawings from the Bank.

6. Officers-in-charge of Forest divisions are authorised to obtain funds required for departmental disbursements by drawing cheques on the Bank with which they may be placed in account by the Controller General of Account. No letter of credit will be issued specifying the limit up to which such cheques may be drawn.

7. The Bank may cash against the drawing account of a Divisional Officer, a cheque drawn by an officer holding charge of a Forest subdivision or range, provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That officer must not use the same cheque book as the Divisional Officer.

Forest Officer on Leave.

8. The leave salary of gazetted Government servants of the Department on leave in Bangladesh at a place where there is no forest disbursing officer, may be drawn from the Accounts Office on presentation of bills in the same way as gazetted Government servants of other Civil Departments.

Supplemental.

9. The provisions of this part may be varied or supplemented to such extent as may be deemed necessary by Government after consultation with the Controller General of Accounts.

PART III

Specail Rules for Defence Department.

General.

1. The following rules are intended primarily for the guidance of officers of the Defence Department and of the Accounts Officers dealing with transactions connected with that Department. In times of war, these rules may be modified or supplemented by special regulations made by, or with the approval of, the President.

Remittance to the Bank

2. Except in the case of earnest money deposits, cash tendered at a Bank by an officer of the Defence Department on account of that Department must be accompanied by a Receivable Order, in duplicate, issued by one of the officers authorized to issue a Receivable Order. On the authority of such an order, the Bank shall accept the money, credit it as a receipt on account of the Defence Department and give the receipt to the person who pays the money.

The Receivable Order shall be issued in Army Form A.- 507, which is reproduced below :-

" Please receive from .... or order the sum of Tk. .... on account of ....and credit the amount as a receipt of the Defence Department, pertaining to the([a])......... No............, dated ....

([a]) Here enter the name of the Defence Accounts Officer concerned."

Note 1. – Receivable orders may be prepared by carbon process in copying indelible pencil. The name of the Defence Accounts Officer concerned should invariably be entered therein, care being taken to note the correct allocation.

Note 2. – The duplicate copies of the Receivable Orders should be forwarded to the Controller General of Accounts by the Accounts Office with the List of Receipts on account of Defence Department Remittances.

Note 3. – Cheques received in payment for service stamps supplied to the Defence Department should not be treated as receipts on account of that Department, but dealt with under S.R. 194..

3. All Commissioned Officers and Junior Commissioned Officers of the Armed Forces of Bangladesh and all gazetted officers under the Controller General of Defence Finance are authorised to grant Receivable Order.

4. On receipt of the paid Receivable Orders from the Bank under rule 2, the Accounts Officer will enter these in the relevant register and send all the paid Receiveable Orders included in his list of Remittances to the Controller General of Accounts.

Note 1. – The person paying the money into the Bank should forward the Receivable Order receipted by the Bank without delay to the officer issuing the Receivable Order (either direct or through the Supply Officer in the case of sums deposited on account of articles demanded on payment requisitions) to enable him to pass it on at once to his Accounts Officer for adjustment.

Note 2. – When the Director of Contract, Army Headquarters, undertakes to issue Railway Receipts for goods sold by him in exchange for the remittance tendered on the authority of Receivable Orders, the Railway Receipts should be sent by him or by any other officer under his instructions to the Accounts Officer concerned, who will comply with the instructions received.

5. Amounts paid into the Bank by civil officers on account of Military cemeteries shall be treated in the Accounts Office in the same way as payments made by officers of the Defence Department.

Save as provided above, all recoveries made by civil officers on account of the Defence Department may be paid into the Bank without Receivable Orders.

Deposits on account of the Defence Department.

6. Deposits of the Defence Department are of two kinds, namely –

(a) Earnest money deposits made by intending tenderers, which are treated as Revenue Deposits under S. R. 340.

Such deposits may be received in the Bank without Receivable Orders, but the depositor must state the designation of the officer in whose favour he makes the deposit. That designation shall be entered on the receipt given by the Bank.

(b) *Other deposits*.- These can be received only under the written authority prescribed in rule 2, and they can be repaid only by cheques drawn against assignments or otherwise. These must be credited in the List of Receipts on account of Defence Department Remittances in accordance with the directions contained in the Account Code, Vol. II.

Deceased Officers' Estates.

7. The following form of receipt must be used when cash is tendered by Presidents of Committees of Adjustment of estates of deceased officers and men: -

Estates of Deceased Officers and Soldiers

Bank of ________ at ____________
Dated ___________ the _____________19.

Received from ________ President, Committee of Adjustment, the sum of Tk. __________, to be placed to credit of ________ (a) on account of estate of _______ of the __________ ________ regiment ___________

(a) The name of the Defence Accounts Officer specified in the Receivable Order should be entered here.

Note. – The surplus of the estate of a deceased person subject to the Army Act (Act VIII of 1911), to which no claim has been established within twelve months after his death and of the estate of a deserter, should be remitted by the Commanding Officer concerned to the Controller General of Accounts Bangladesh.

Drawings from the Bank.

Defence Accounts Officers.

8. A Defence Accounts Officer is authorised to draw cheques for departmental disbursements on any branch of Bangladesh Bank or its agent consistent with the requirements of SR. 70 to 88 or other relevant provisions of these rules.

Other Disbursing Officers.

9. (I) Disbursing officers of the Defence Department other than Defence Accounts Officers may be placed in funds at particular Accounts Office by annual assignment estimates in their favour issued to Accounts Officer by the Defence Accounts Officer concerned. The probable cash requirements of each officer for each month shall be specified in these assignments .
Disbursing officers may arrange in direct communication with the Defence Accounts Officer for the transfer of their cash assignments from one Accounts Office to another, except in cases in which the transfer of funds is desired in favour of another disbursing officer.

(2) Payments will be made by Accounts Officers against these assignments, provided that the disbursements made in any month, added to the payments already made in the previous months of the year, do not exceed the amount for which provision has been made up to that period in the annual assignment estimate. For the purpose of watching payments against assignments, the Accounts Officers shall keep a progressive account in Form T. R. 45.

Explanation.- If the total provisions of funds from July to February inclusive, be at the rate of one lakh Taka per month, or eight lakhs in the aggregate, and the amount drawn up to January be only six lakhs, the difference of two lakhs may be drawn in February.

Note. – As provided in SR 90 the balance of the assignment unpaid on the last day of the financial year should lapse, except as regards cheques drawn before but paid after the end of the year, the amounts of which are to be taken against the assignment of the year in which the cheques were drawn, the excess, if any, being treated as an overdrawal of the previous year and reported to the authorities concerned.

10. A disbursing officer who is allowed an annual assignment on an Accounts Office, shall draw against it exclusively by cheques, which will be forwarded as vouchers in support of the charges in the Accounts Office.

11. Each disbursing officer other than a Defence Accounts Officer shall maintain a pass book in T.R. Form No.46, which will be sent periodically, to the Accounts Officer to be completed from the register of cheques paid, and always immediately after the close of the month.

12. In order to ensure that no inconvenience is caused to Civil Account Officers in determining the particular Defence Accounts Office against which debits should be raised for sums paid by the Accounts office on account of the Defence Department, any person who draws money by issuing a cheque or otherwise for disbursement on the Defence Services, shall state on the cheque or

other document, the particular Defence Accounts Office against which the amounts should be debited, special care being taken to indicate the correct allocation.

Advances.

13. In cases of emergency, when delay in applying for a supplementary assignment would be productive of inconvenience to the public service, disbursing officers in need of funds over and above the amount which they may draw under rule 9, may obtain an additional credit on an Accounts Office on the authority of an Emergency Cash Requisition (Defence Services). Such credit must not be applied for except in cases of actual necessity. Payments against advances so obtained shall be made on cheques in the ordinary form and shall be charged in the Accounts Office in the same way.

Note. – The procedure in respect of custody, issue and enactment of Emergency Cash Requisitions (Defence Services) should be the same as in he case of cheques that is-

(I) Emergency Cash Requisitions (Defence Services) should be written in a prescribed form printed on a special kind of paper and bound in books of convenient sizes.

(2) The instructions contained in rules 73 to 79 should be followed mutatis mutantis in the case of Emergency Cash Requisition (Defence Services) also.

(3) Each Book containing Emergency Cash Requisition (Defence Service) forms should be numbered consecutively and there should be two numbers on each form, namely,

Emergency Cash Requisition (Defence Services).
Book No.

The number of each book as well as that of the first and the last forms contained therein should be communicated to the Accounts Officer before the book is brought into use. On presentation of an Emergency Cash Requisition (Defence Services) at the Accounts Office for payment, it will be the duty of the Civil Accounts Officer to satisfy himself, by comparison of the numbers printed on it, that it has been issued from the book notified to be in use by the Officer signing the Emergency Cash Requisition (Defence Services).

14. (a) In cases of emergency, when time does not admit of money being obtained from Defence Accounts Officer, an advance, if admissible under departmental regulations, may be drawn from the Civil Accounts Officer on the authority of an Emergency Cash Requisition (Defence Services) specifying the sum sanctioned and the name and office of the payee. The individual receiving the advance must furnish the Civil Accounts Officer with a copy of the order sanctioning the advance and receipt in duplicate. The order authorising the Accounts Officer to make advance of pay, travel expenses etc. should also indicate the particular Defence Accounts Officer by whom the advance is adjustable.

(b) Each officer who signs an order for an advance shall satisfy himself of its propriety and admissibility and the identity of the applicant. He shall be held responsible that no unauthorized or irregular advances are granted. Receipts for such advances shall be marked " emergent" and the Emergency Cash Requisition (Defence Services) must be furnished in each case to support the payment. One receipt with one copy of Emergency Cash Requisition (Defence Services) shall be transmitted to the Defence Accounts Officer concerned on the very day on which the advance is made, the other copy of the receipt, with another copy of the order, forming voucher for the account.

Note. – The Note under rule 9 applies to this rule also.

15. In every case when an advance is made on the authority of an Emergency Cash Requisition under the provisions of rules 13 and 14, the Civil Accounts Officer shall, on the same day, send a letter

of advice to the officer who authorised the advance in Emergency Cash Requisitions (Defence Services).

16. All extracts from or copies of Emergency Cash Requisitions (Defence Services) which are intended for presentation at the Civil Accounts Office shall when practicable, be signed by the officer on whose responsibility the requisitions are issued. As this may not always be possible or convenient, specimen of signature of officers who may be authorised to sign true copies of such Requisitions shall be forwarded to the Accounts Officer concerned to enable them to compare signatures on the extracts or copies with the specimen.

17. Civil Accounts Officer shall on no account receive cash from officers of the Defence Department in re-imbursement of advances made from their offices. Such advances shall be adjusted by the officers receiving them in communication with the Defence Accounts Officer concerned.

Emergent Payments for Troops on Active Service.

18. When a Civil Accounts Officer is required to make payments for troops on active service and such payments are not provided for in these rules the fact of the payment must be reported immediately to the Defence Accounts Officer concerned, as in the case of emergent advances.

19. In times of war when a Civil Officer is directed to incur expenditure for the Defence Department in procuring or collecting baggage, animals or supplies, or in other ways, he shall at once report to the Defence Accounts Officer concerned the best estimate he can form of the amount he will expend and the probable time during which his payments will be made. It is very necessary, too, that all claims thus incurred should be promptly paid.

20. (a) Every payment made by a Civil Officer on account of animals or stores purchased for the Defence Department shall be supported by –

    (i) the payee's receipt, and

    (ii) the receipts of the purchasing officer to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals the depot roll on which they will be accounted for, and in the case of stores, the return in which they will be brought to account.

(b) When there is no representative of the Defence Department to whom the animals or stores can be handed over, the Civil Officer shall furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgement of their receipt by the Station Master or other responsible officer of the railway.

Bangladesh Navy Department Payments.

21. (1) Officers commanding ships of the Bangladesh Navy Department will be furnished with Warrants in Form TR 47, on presentation of which, accompanied by a requisition in duplicate in Form T. R. 48, they may draw from the Civil Accounts Office such sums as they may require for the pay of the officers and crew and for petty expenses. The Accounts Officer shall note the advance on the Warrant which he will return to the officer receiving the money and shall forward

the original requisition to the Senior Finance Controller of Naval Accounts keeping the duplicate, duly receipted, as the voucher for his accounts.

(2) Other payments for the Bangladesh Navy Department may be made on cheques issued by the Senior Finance Controller of Naval Accounts.

22. Bills for the hire of transports, and for coal, stores, etc., supplied to the Department shall be forwarded direct to the Senior Finance Controller of Naval Accounts, who after proper check will issue cheques for the amounts payable at the Bank. A list of cheques paid will be furnished to the Senior Finance Controller by the concerned Civil Accounts Officer monthly through the Controller General of Accounts as also a list of all other payments made by their offices on account of the Bangladesh Navy Department, accompanied by vouchers for such payments.

Payment of Rents.

23. Vouchers in support of payments of rents in Defence Cantonments and other recurring charges of a similar nature shall contain a reference to the authority under which each payment is made, and shall be forwarded in original.

Payments to Men on Leave.

24. Payments to men on leave in Bangladesh will be arranged for by their Commanding Officers by means of Bangladesh Bank drafts, irrespective of the command to which they belong while on leave.

Payments to Pensioners.

25. Arrangement for payments to Defence Services pensioners, etc., will be regulated by the orders issued by Ministry of Defence from time to time.

Supplemental.

26. Subject to the above general provisions, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

PART IV

Special Rules for Posts and Telegraph and Telephone Departments.

A - Postal Department.

Pass Book.

1. Each Head Post Office must keep for each Accounts Office with which it deals a separate Pass Book in the departmental form, which will contain a complete record of all sums received from or paid into the Bank, whether in cash or by transfer, by itself or by any of its sub-offices. If the Head Post office is at the Headquarters this book shall accompany all remittances to or demands on the Accounts Office, and shall be attested by the Accounts Officer in respect of the Head Post office transactions as they occur.

Note 1. – When a Postmaster has a sub-post office under him, which has transactions with an Accounts Office in another District/Thana, he must keep two Pass Books one with the local Accounts Office and the second with the Accounts Office of the other District/Thana.

Note 2. – Separate pass books should be kept by sub-post offices dealing directly with the Accounts Office.

2. The Head Post Office Pass Book must be kept in the Head Postmaster's personal custody and he must himself make all the necessary entries in it.

Remittance to the Bank.

3. Money to be paid into a the Bank by a Postmaster shall be forwarded with the memorandum of remittance prepared under departmental regulations and the Post Office Pass Book to the Accounts Officer and, on his endorsement, the Bank will receive payment.

Note. – Cheques, credit chalans and pay orders accepted under SR 27 should be forwarded to the Bank along with a separate memorandum of remittance in duplicate showing full particular of the cheque. After clearance of the cheque, the Bank Officer shall return the original memorandum duly signed as the final receipt for the remittance and duplicate to the Accounts Officer. The Pass Book will then be presented to the Accounts Officer who will attest the receipt entries in the Pass Book.

Drawings from the Bank.

Letters of Credit.

4. Letters of credit, both ordinary and telegraphic, may be issued by the Chief Accounts Officer, Postal Department on the Accounts Officer in favour of Postmasters to place them in funds for their cash requirements.

5. When Funds are required for a Sub- postmaster at a different Accounts Office from that with which the Postmaster himself has accounts, the latter must obtain from the Chief Accounts Officer, Posal Department a letter of credit on that Accounts Office and then empower his subordinate Post-master to draw against it.

Supplementary Telegraphic Credits.

6. Should an unexpectedly large demand arises, the Chief Accounts Officer Postal Department shall telegraph to the Accounts Officer direct and shall confirm the Telegram on the same day. Immediately on receipt of the telegram, the Accounts Officer shall issue necessary advice to the Postmasters and the Bank concerned.

Payments against Letters of Credit.

7. Payments to the Post Office against letters of credit shall be made on presentation of receipts, which will simply show the amount required without mentioning the nature of the charge.

8. A Postmaster may empower any of his Sub-postmasters to draw against his own letter of credit to any extent that he may specify, intimation being given to the Accounts Officer and his consent obtained.

9. The Postmaster shall inform the Accounts Officer the manner in which he desires the amount of his letter of credit to be distributed between District and Thana Accounts Offices to be drawn against by himself and his Sub-postmasters. If, at any time, payments are required to be made in excess of the allotment made to it, the Postmaster may sanction an additional allotment by a corresponding reduction in the amounts assigned to specified Sub-postmaster. The Accounts Officer shall then order payments against the revised allotments. Redistribution of allotments shall be communicated by wire wherever possible by the Accounts Officer to the other concerned Accounts Office.

10. For drawing fund, a Postmaster shall present his Pass Book with the receipt to the Accounts Officer who will initial the entry in the Pass Book, pass a payment order on the receipt and return the Pass Book and the receipt to the Postmaster for presenting the receipt to the Bank and obtaining payment. On the basis of the Bank receipt, the Accounts Officer will account for the payment in his own account.

11. When funds are drawn by a Sub-postmaster, same procedure will be followed with the addtional requirement that he will get a copy of the receipt.

Postal Accounts.

12. At the end of the month, the Postmaster of each Head Post Office shall prepare a consolidated receipts in T. R. Form No. 49 for all payments made by him during that month in the Bank, giving full particulars of each transaction chronologically, and send it to the Accounts Officer by the fourth of the month following. The Accounts Officer shall fill in, against each item in the receipt, the month in which credit has been afforded by it, attest the entry, make out an analysis of the amounts of credit by months at the foot of the receipt and return it to the Postmaster by the tenth of the same month.

    The Postmaster of each Head Office shall prepare in duplicate (by carbon process) in T, R. Form No. 50, a similar consolidated receipt for all drawings made during the month, giving full-particulars of each transaction chronologically and send it to the Accounts Officer by the fourth of the month following the month of transaction. The Accounts Officer shall fill in against each item in the receipt, the month in which the corresponding debit has been raised by him, attest the entry, incorporate in the consolidated receipt any modification by addition or deduction in red ink at the end, also make out an analysis of his debits by months at the foot of the receipt. The Accounts Officer shall agree the figures with his total debits for the month and send both the copies of the receipt to the Chief Account officer Postal Department by the 10th of the month following.

Post Office Cash Certificates.

13. Subject to the general provisions of the rules relating to receipts and payments on Governments account, the procedure to be followed by Post Offices in respect of custody, issue and discharge of Post Office cash certificates may be laid down by departmental regulations.

Note. – The conditions under which cash certificates of different denominations are issued and discharged, the maximum limits of investment, the interest which accrues on them and other matters connected therewith are regulated by special instructions issued by or on the authority of the President.

Post Office Savings Bank Deposits.

14. Without prejudice to the generality of the provisions made in these rules and particularly those in in Chapter VII of Treasury Rules with regard to money received for deposits in the custody of Government, the procedure to be observed by Post offices in transacting savings bank business, may be laid down by departmental regulations.

Supplemental.

15. Subject to the above general provision, supplemental instructions for the guidance of departmental officers may be laid down by departmental regulations.

PART IV

B -Telegraph and Telephone Department.

(Telegraph and Telephone Board)

Receipts.

1. Moneys received by Departmental Officers of the Telegraph and Telephone Department who are allowed to draw funds for departmental disbursements from Post Office, may be remitted to Post Offices in accordance with departmental regulations. Moneys received by other officers of the Department shall be paid into the Bank for credit as Telegraph Remittances.

Remittance to the Bank.

2. Before depositing money to the Bank, the Telegraph Officer must forward to the Accounts Officer the chalan or a memorandum of particulars of payment, along with a Remittance Book which will be initialled by the Accounts Officer with an order for payment in the Bank.

   The Remittance Book will be a simple memorandum book with date, particulars and amount of remittance and place for initials of the Accounts Officer.

   Whenever the cash receipts of a Telegraph Officer, instead of being paid into the Bank, are utilised for departmental payments, he must, before the end of the month, send to the Bank a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words " Received payment by transfer credit to the Telegraph Department".

3. Telegraph Officers are prohibited from opening any deposit account with Accounts Office. Every payment made into the Bank must be to the credit of the Government as a Telegraph Remittance.

Payments.

4. (1) Disbursing officers of the Telegraph Traffic, Telegraph Engineering and Wireless Branches of the Department are authorised to obtain cash for departmental disbursements in two ways :-

   (i) by presentation of bills and imprest certificates at Post Offices and
   (ii) by means of cheques drawn on the Bank.

   (2) Supplies of funds from Post Offices may be arranged in accordance with departmental regulations.

   (3) Officers in charge of Telegraph Engineering and Wireless Divisions and Telegraph Store Depots and Superintendent in charge of the Department Telegraph Offices when are authorized by the Chief Accounts Officer,Telegraph and Telephone may draw cheques on the Bank and thus obtain the funds required by them for departmental disbursements. No letters of credit will be issued specifying the limit up to which cheques may be drawn during the month.

Foreign Telegraph Administration.

5. Balances found to be due to Foreign Telegraph Administration for messages sent by their lines will be paid by cheques drawn on the Bank by the Accounts Officer, Telegraph Check Office.

Postage Stamps.

6. Sanctioned permanent advances of postage stamps may be made to Heads of Departmental Telegraph Offices without payment; their value will be adjusted in the *plus and minus* memorandum of postage stamps, in accordance with the directions contained in the Account Code, Vol. II., the deduction being supported by the receipt granted by the Head of the Departmental Telegraph Office and the sanction.

7. To prevent inconvenience to the public when banks are closed for holidays of more than one day's duration, Treasury Officers are authorised to advance to Heads of local Departmental Telegraph Offices without payment, such postage stamps as the Postmaster General (Telegraph traffic Branch) of the Circle may consider necessary. The requisition of the Postmaster General shall be attached to the receipt for the stamps and will support the reduction appearing in the *plus* and *minus* memorandum.

Supplemental.

8. Subject to the above general provisions, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

PART V

Special Rules of Other Departments

(a) Military Secretary to the President.

1. Cheques of the Military Secretary to the President will be drawn on, and cashed, by the Bank direct. If the Controller General of Accounts has specified any limits on these drawings, the Bank will observe the specified limitations.

2. Subject as provided above, funds required to meet disbursements on account of expenditure from contract, allowances and expenses of the President on tour may be obtained by cheques drawn by the Military Secretary.

   The Military Secretary is also authorized to draw funds on simple receipts on account of sumptuary allowances and miscellaneous household expenses of the President.

(b) Bangladesh Betar.

3. The Station Directors are authorised to make payment by cheques of claims relating to expenditure on supplies and services.
   All claims for pay and allowances of the Station Directors and their establishments shall be drawn from Accounts Office on bills in the relevant forms prescribed in Chapter V of Treasury Rules.

(c) Department of Excise and VAT.

4. Whenever any revenue on account of Excise and VAT is deposited into the Bank by a tax-payer, he shall render a chalan in triplicate in the special form prescribed by the departmental regulations. The Bank shall retain one copy of the chalan for onward transmission to the Accounts Officer concerned, return the second copy to the payer and forward immediately the third copy duly receipted by the Bank to the Assistant Commissioner concerned.

5. The special procedure prescribed for the supply of excise banderoles on cash payment or on credit is laid down in the departmental regulations of the Department of Excise and VAT.

6. At the end of each month, the Accounts officer shall forward to the Assistamt Commissioner concerned a consolidated statement of receipt for all moneys received and all refund bills paid at the Bank during a month on account of Excise and VAT to enable the latter to secure an agreement between the departmental accounts and accounts of the Accounts Office and the Bank. Discrepancies, if any, shall be settled by the Assistant Commissioner in direct communication with the Accounts Office and the Bank.

APPENDIX 5.

[See note (f) below S.R. 50]

Rules for the custody of non-treasury padlocks and keys and duplicate keys of such locks.

1. Every padlock shall have a number impressed upon it, or attached to it by a metal or other label, and the same number shall be impressed on or attached to each key belonging to it, and no two padlocks in the same district shall be of the same number.

Note. – The term 'padlocks' includes also the 'self locks' of iron safes and steel almirahs.

2. (a) All spare padlocks with their keys, and all duplicate keys of locks in use in offices situated at the Headquaters of a district and other outlying offices in the district shall be sent to the Treasury Officer for safe custody.

(b) All padlocks and keys sent to the Treasury Officer for safe custody shall be sent with a forwarding letter mentioning the numbers of the padlocks and the keys so sent.

(c) The Treasury Officer shall send receipts direct to the Officer concerned after the necessary entries have been made in his register.

3. A register of all padlocks and keys received for safe custody by the Treasury Officers shall be maintained in the following form:-

Date of receipt	From whom received	Number borne by padlocks and keys	Number of duplicate keys received	Name of office using the padlocks	Initials of the Treasury officer receiving the keys.	Date of removal of any duplicate key.	Number and date of order sanctioning the removal	Initials of the Treasury Officer removing the key	Remarks
1	2	3	4	5	6	7	8	9	10

4. The padlocks and keys received by the Treasury Officer shall be kept in a special box in the treasury in the custody of that officer.

5. (a) At least once every three months, and whenever the charge of the treasury is transferred, all padlocks with their keys and all duplicate keys in the custody of the Treasury Officer shall be examined by him, and a certificate shall be signed that they have been found to be correct.

(b) The Deputy Commissioner shall examine and verify the entries once a year during his annual inspection.

6. (a) If any key in use is lost, the lock shall be opened, unless otherwise directed by the head of the office, with a duplicate key obtained from the Treasury Officer, and the lock and the key shall then be withdrawn from use.

(b) A duplicate key shall be issued by the Treasury Officer when the requisition for it is signed by the head of the office concerned.

(c) No local mechanic shall be allowed to repair a padlock except under the personal supervision of the head of the office. Where such local supervision is not possible, or where there is doubt as to the safety of the operation of repair, a new lock and key shall be brought into use.

(d) A new key shall in no case be made locally.

Note. – In these rules for districts in which there is no treasury the word "nazarat" shall be substituted for the word "Treasury" and the expression "Nazarat Deputy Collector" for the expression "Treasury officer".

APPENDIX 6.

(See S.R. 69)

Different Classes of Receipts Exempt from Stamp Duty.

Note. – The contents of this Appendix have no validity except in so far as they reproduce the exact wording or represent correctly the meaning of the relevant act, rule or order by which the exceptions have been granted. No doubtful case should be decided except by reference to the appropriate act, rule or order, as the case may be, and if necessary, to the Government.

The following items are exempt from stamp duty:--

(1) Receipt given by or on behalf of the Government of Bangladesh.

(2) Receipt on cheques or bills of exchange payable on demand.

(3) Receipt given for payment of interest on Government Promissory Notes.

(4) Receipt for pensions or allowances by persons receiving such pensions or allowances in respect of their service as non-commissioned or petty officers, soldiers, sailors or airmen, and not serving the Government of Bangladesh in any other capacity.

Note. – The Expression soldiers/airmen used in this Appendix includes persons below the rank of non-commissioned officers who are enrolled under the Army Act, 1911/Air Force Act, 1932.

(5) Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.

(6) Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of a short or wrong payment of such an Order.

(7) Receipt endorsed by the holder of a Postal Certificate at the time of its discharge.

(8) Receipt given by an officer of the Bangladesh Posts and Telegraphs Departments in respect of a sum paid to him by the Government as an advance for the purchase of railway or steamer tickets.

(9) Receipt or bill of lading issued by the Railway Administration or an Inland Steamer Company for the fare for the conveyance of passengers or goods or both or animals or for any charges incidental to the conveyance thereof or given to Railway Administration or Inland Steamer Company for the refund of an overcharge made in respect of such fare or charges.

(10) Receipt given by a Railway Administration or an Inland Steamer Company, for money received by it from another Railway Administration or an Inland Steamer Company or a Tram way company or other Carrying Company on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals.

(11) Receipt for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of army, navy or air forces and those of mounted police constables.

(12) Receipt given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airman of any of the said forces and serving in such capacity.

(13) Receipt given for pension or allowances paid by the Government to an heir of a deceased non-commissioned officer or petty officer, soldier, sailor or airman of Bangladesh army, navy or air forces.

(14) Receipt for any payment of money without consideration, such as receipt for grant-in-aid bills, for fees paid to Advocate and for scholarships, etc.

(15) Receipt for any payment of rent by a cultivator on account of land assessed to Government revenue.

(16) Receipt given by an Opium Cultivator or his representative for money paid to him by the Government as an advance for the cultivation of opium.

(17) Receipt endorsed on instrument executed by or on behalf of any society for the time being registered or deemed to be registered under the Co-operative Societies Act, 1912, or instruments executed by any officer or member of any such Society relating to thebusiness of the Society.

(18) Receipt given by a person, for advance received by him from the Government under the Agriculturists' Loan Act, 1884 (XII of 1884).

(19) Such other receipts or class of receipts as may be legally exempted from stamp duty.

Note 1. – Cash memorandum issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of section 2(23) of the Stamp Act (Act 11 of 1899) and need not be stamped even if the amount exceeds Tk. 200 unless they contain an acknowledgement of the receipt of money from the purchasers as named therein of the price if the articles sold.

Note 2. – The following documents do not come under the exemption but are chargeable with stamp duty under the general rules :-

(a) Receipts given by State Railway for terminal tax collected by them on behalf of local bodies, unless exemption is granted for such receipts under Section 9 of the Stamp Act or by any other law.

(b) Receipts signed by a Government officer as Chairman of a Municipality.

(c) Receipts other than those mentioned in item (14) above drawn on account of Cantonment and other Local Funds.

(d) Receipts for advances taken by Government servants other than those of the Posts and Telegraphs Departments in respect of sums paid to them by the Government as advances for the purchase of railway tickets.

(e) Receipts for amounts of emigrants' money orders.

(f) Receipt for refund or prepayment of deposits, other than those covered by item (17) above.

(g) Receipt on acquittance rolls of establishments.

(h) Receipts drawn by the Accounts Officer or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

Appendix 7.

(See Note 1 to S. R. 122).

Rules made by the Comptroller and Auditor General for regulating the preparation of "Last Pay Certificates" in cases of transfer on duty or on return from leave.

1. A Government servant may proceed on duty from one place to another on transfer.

2. In case of transfer, the Government servant should obtain a last pay certificate from the Accounts Office from which he last drew his pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

3. A Government servant who has drawn his leave salary in Bangladesh should, before returning to duty, obtain a last pay certificate, from the Accounts Officer by whom, or within whose jurisdiction, his leave salary was last paid.

4. The last pay certificate shall be prepared in the form shown in the Annex. This form provides for detail of the fund deductions. Although the officer preparing the bills is responsible for their correctness, the Officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any made under an order of attachment of his pay by a Court of Law of which he may have received notice before granting the certificate, but also for passing on any notice which he may afterwards receive, to the Accounts Office or the disbursing office from which the Government servant will in future draw pay.

5. In all cases of transfers from one district/thana to another the last pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new district/thana except where the Treasury Rules or the Financial Rules provide to the contrary.

পরিশিষ্ট

শেষ বেতনের প্রত্যয়ন পত্র

[অডিট কোডএর এপেনডিক্স ৩-এর ৫ম অনুচ্ছেদ দ্রষ্টব্য]

১। জনাব/বেগম..........
 ক. বদলীর আদেশ নম্বর ও তারিখ..........
 খ. কর্মরত অফিসের নাম..........
 গ. বদলীকৃত অফিসের নাম..........
 ঘ. কর্মরত অফিসে দায়িত্বভার হস্তান্তরের/অব্যাহতির তারিখ..........
 ঙ. বদলীকৃত অফিসে যোগদানের জন্য প্রাপ্য সময়..........দিন.
 চ. বেতন স্কেল টাকা..........
 ছ . বার্ষিক বেতন বৃদ্ধির পরবর্তী তারিখ..........

২। তাঁহাকে ....তারিখ পর্যন্ত নিম্নবর্ণিত বেতন-ভাতাদি পরিশোধ করা হইয়াছে ঃ

ক. মূল বেতন	টাকা..........	খ. বিশেষ বেতন	টাকা..........
গ. দায়িত্ব/বিশেষ ভাতা	টাকা..........	ঘ বাড়ি ভাড়া ভাতা	টাকা..........
ঙ চিকিৎসা ভাতা	টাকা..........	চ মহার্ঘ ভাতা	টাকা..........
ছ যাতায়াত ভাতা	টাকা..........	জ ধৌত ভাতা	টাকা ....
ঝ অন্যান্য ভাতা (যদি থাকে)	টাকা..........		

৩। কর্তন সমূহের বিবরণঃ

ক কল্যাণ তহবিল	টাকা	খ. যৌথ বীমা	টাকা..........
গ. ডাক জীবন বীমা	টাকা..........	ঘ. বাড়ি ভাড়া	টাকা..........
ঙ. গ্যাস বিল বাবদ	টাকা..........	চ. পৌর কর	টাকা..........
ছ পানি/পয়ঃপ্রণালী	টাকা		

৪। তাহাকে নিম্ন বর্ণিত ছুটির বেতন প্রদান করা হইয়াছে ঃ

ক পূর্ণ বেতনে ....
 .... হইতে.......... পর্যন্ত মাসিক..........টাকা হারে
 .... হইতে.......... পর্যন্ত মাসিক..........টাকা হারে

খ অর্ধ বেতনে ....
 .... হইতে.......... পর্যন্ত মাসিক..........টাকা হারে
 .... হইতে.......... পর্যন্ত মাসিক..........টাকা হারে

৫। ভবিষ্য তহবিলের হিসাব সংক্রান্ত বিবরণঃ
 ক. ভবিষ্য তহবিলের হিসাব নম্বর..........
 খ. ভবিষ্য তহবিলের বর্তমান মাসিক চাঁদার হার..........
 গ. ভবিষ্য তহবিল অগ্রিম সমূহ ঃ

অগ্রিমের নম্বর	মঞ্জুরিকৃত অগ্রিমের পরিমান	পরিশোধের মোট কিস্তির সংখ্যা	আদায়কৃত কিস্তির সংখ্যা	আদায়যোগ্য কিস্তির সংখ্যা	সুদের পরিমাণ
১ম অগ্রিম					
২য় অগ্রিম					
৩য় অগ্রিম					
৪র্থ অগ্রিম					

 ঘ. ....সালের ৩০শে জুন তারিখে ৫ (ক)এ বর্নিত ভবিষ্য তহবিলে সমাপনী স্থিতির পরিমান টাকা..........(কথায়)..........
 ঙ. ....সালের ....মাস হইতে ....সালের..........মাস..........পর্যন্ত জমা..........
 মোট জমার পরিমান টাকা ....(কথায়)..........

৬। গৃহনির্মাণ অগ্রিমের বিবরণ ঃ
 ক. মঞ্জুরিকৃত অগ্রিমের পরিমাণ টাকা..........(কথায়)..........
 খ. মঞ্জুরি আদেশ নম্বর ও তারিখ..........
 গ. পরিশোধের মোট কিস্তির সংখ্যা..........
 ঘ. মঞ্জুরি আদেশ অনুযায়ী কর্তন আরম্ভ হওয়ার মাস..........সাল..........
 ঙ. কর্তন আরম্ভ হওয়ার প্রকৃত মাস.......... সাল..........
 চ. সুদের হার.......... ছ দন্ড সুদের হার..........
 জ. আদায়কৃত মোট কিস্তির সংখ্যা ও টাকার পরিমাণ.......... (কথায়)..........
 ঝ. আদায়যোগ্য মোট কিস্তির সংখ্যা ও টাকার পরিমাণ.......... (কথায়)..........
 ঞ. অগ্রিমের উপর অর্জিত সুদ আদায়যোগ্য.......... ফরম নং- এটিসি ৫ (ক)

৭। মোটর কার/মোটর সাইকেল/বাই সাইকেল অগ্রিমের বিবরণ ঃ

ক. মঞ্জুরিকৃত অগ্রিমের পরিমাণ টাকা.................................. (কথায়)...
খ. মঞ্জুরি আদেশ নম্বর ও তারিখ ....
গ. পরিশোধের মোট কিস্তির সংখ্যা...
ঘ. মঞ্জুরি আদেশ অনুযায়ী কর্তন আরম্ভ হওয়ার মাস................................ সাল...
ঙ. কর্তন আরম্ভ হওয়ার মাস...সাল...
চ. সুদের হার.. ছ. দন্ড সুদের হার...
জ. আদায়কৃত মোট কিস্তির সংখ্যা ও টাকার পরিমাণ...
ঝ. আদায়যোগ্য মোট কিস্তির সংখ্যা ও টাকার পরিমাণ..
ঞ. অগ্রিমের উপর অর্জিত সুদ আদায়যোগ্য...

৮। ভ্রমণ ব্যয়/দৈনিক ভাতা বাবদ প্রদত্ত অগ্রিম টাকা.. (কথায়)..
.... যাহা ভ্রমণ ব্যয় বিলের মাধ্যমে সমন্বয়যোগ্য।

৯। অগ্রিম বেতন টাকা .... (কথায়)...
যাহা ....কিস্তিতে মাসিক বেতন ভাতা বিলের মাধ্যমে সমন্বয়যোগ্য।

১০। .... তারিখ পর্যন্ত তাহার প্রাপ্য ছুটির বিবরণ ঃ
পূর্ণ বেতনে.................................. বৎসর............. মাস...................দিন
অর্ধ বেতনে.................................. বৎসর............. মাস...................দিন

১১। অননুমোদিত ছুটির বিবরণঃ
.... তারিখ হইতে.............................. পর্যন্ত।

১২। চাকুরির বিবরণী ঃ
(ক) চাকুরিতে প্রথম যোগদান.............................. (খ) বর্তমান পদে যোগদান...
(গ) জন্ম তারিখ...

চাকুরিস্থল	স্থায়ী নিয়োগ	তারিখ	অফিসিয়েটিং নিয়োগ	তারিখ	বেতন	অফিসিয়েটিং বেতন	মন্তব্য

নোটঃ ক. যদি উক্ত তথ্যাবলী অফিস রেকর্ড হইতে পাওয়া না যায় তবে সংশ্লিষ্ট কর্মকর্তা/কর্মচারীর ঘোষণা অনুযায়ী পূরণযোগ্য। সেক্ষেত্রে মন্তব্য কলামে তাহা সুস্পষ্টভাবে উল্লেখ থাকিতে হইবে।

খ. স্থান সংকুলান না হইলে এই প্রত্যয়নপত্রের সঙ্গে অতিরিক্ত কাগজ ব্যবহার করা যাইতে পারে।

স্থান ঃ.. স্বাক্ষর ঃ..

তারিখ ঃ.. পদবী ঃ..

APPENDIX 8

(See Note below S. R. 139.)

Instructions for the drawal of salary and travel expenses bills by the members of the Parliament.

1. Members will draw their salary bills on gazetted Government servants' salary bill forms, copies of which are available in the office of the Secretary of the Parliament and at District/Thana Accounts Offices. The countersignature of any higher authority on the salary bill form is not required.

2. A member who wishes to draw his salary from a District/Thana Accounts Office should communicate the name of the District or Thana Accounts Office to the Chief Accounts Officer concerned. On receipt of the information the Chief Accounts Officer will issue the necessary salary slip authorising the drawal of the salary from the Accounts Office indicated.

3. If a member, who usually draws his salary from an Accounts Office outside Dhaka, wishes to draw his salary from the concerned Chief Accounts Officer at Dhaka during the pendency of the session of the Parliament , he will follow the following procedure:-

   A Last Pay Certificate must be obtained from the Thana/District Accounts Office at which he usually draws his salary. The salary bill and the last pay certificate should be sent to the Chief Accounts Officer for check by the 25th of the month for which salary is claimed. After the bill is checked by the Chief Accounts Officer, the member may draw his salary not earlier than the first of the month following that for which the salary is claimed. Once a last pay certificate has been issued from a District/Thana Accounts Office, no further payment will be made from that Accounts Office until a last pay certificate is received from the Chief Accounts Officer concerned.

4. Members, who wish to draw their salaries in Dhaka, should similarly send their bills to the Chief Accounts Officer at Dhaka for check by the 25th of the month for which they desire pay. After the bill is checked by the Chief Accounts Officer, payment may be obtained not earlier than the first of the month after that for which payment is claimed.

5. When a member who is drawing his salary from the Office of the concerned Chief Accounts Officer at Dhaka returns to his constituency after the session, he will obtain a last pay certificate from the Chief Accounts Officer for the presentation at the District/Thana Accounts Office.

6. When the first salary bill is presented, either at the Office of the concerned Chief Accounts Officer at Dhaka or at a District/Thana Accounts Office the specimen signature, in duplicate, of the member, countersigned by an officer of the Parliament Secretariat, must be provided with the bill. Travel expenses bills of the Members which should also include the daily conveyance expenses bills should be countersigned by the Assistant Secretary of the Parliament before presentation to the concerned Chief Accounts Officer or the District/Thana Accounts Officer. No travel expenses bill will be payable either in Dhaka or in the District/Thana Accounts Office after the last pay certificate has been issued.

APPENDIX 9

(See Note below S.R. 186)

Procedure for payment to Examiners and Printers of the Public Service Commission.

1. A personal ledger account shall be maintained in the District Account Office at Dhaka in the name (official designation) of the Secretary of the Public Service Commission.

2. A personal ledger account shall be operated upon to meet expenses in connection with payment of remuneration to examiners and printers appointed in connection with the various examinations held by the Public Service Commission.

3. The Secretary shall make an estimate of the probable expenditure to be incurred during the month and submit a bill in the concerned Accounts Office on a Purchase, Supplies & Services bill form without any detail at the commencement of each month. The amount thus withdrawn from the Accounts Office shall be credited to the personal ledger account of the Secretary.

4. The Secretary withdraws the required amount from personal ledger account and deposits the amount in an account opened by him with a branch of Sonali Bank. He than makes the payment to the examiners and printers by cheques drawn on the Sonali Bank branch.

5. The drawing from the Accounts Office and the expenditure incurred against it shall be accounted for in a cash book which may be opened in the form approved by the Comptroller and Auditor General and Government.

6. The accounts kept in the office of the Public Service Commission shall be subject to local inspection twice a year, viz., in July and January by an officer deputed by the Comptroller and Auditor General.

APPENDIX 10.

(See S. R. 260.)

Rules for the payment of compensation for land taken up under the Land Acquisition Act.

1. Unless there be something repugnant in the subject or context, the rules given in this Appendix for the acquisition of land for the Public Works Department apply *mutatis mutandis* to other departments of the Government also.

2. The term "Act" used in this Appendix means the Land Acquisition Act, (Act I of 1894).

Land Acquisition officers.

3. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken under the Act either by the Deputy Commissioner or by some special officer who is placed at the disposal of the Works Department and invested with the powers of a Deputy Commissioner under the Act; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

4. Officers who are specially employed for this work being invested with power of a Deputy Commissioner under the Act and placed at the disposal of the Public Works Department are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works Department officers, the expenditure being accounted for under the rules in the Account Code. The following procedure shall be observed by such officers.

5. When an award is made under section II of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accounts Officer with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amount due under the award and should himself enter the total of column 6 of the statement in words both in the original and in the copy. A subsidiary statement in Form AA giving particulars regarding the acceptance by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the concerned Accounts Officer as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the concerned Accounts Office on the receipt of the statement in Form AA.

6. In case where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accounts officer. On receipt of this statement, the Accounts officer will proceed to check the entries in columns 1 to 4 with the original award by the officer.

7. Any change in the appointment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accounts Officer for the necessary corrections in the

award statement. And if under section 31(3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

8. In giving notice of the award under section 12(2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be deposited in the Bank as Revenue Deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payee of such deposits, specifying the Bank in which the deposits have been made and the Accounts Office. In the Deputy Commissioner's accounts the amounts deposited in the Bank will at once be accounted for as Public Works expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary Revenue Deposits. The Officer should as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

9. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 5. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accounts Officer with whom he is in account, when forwarding to him the account of the month in which the payments are made.

10. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to the credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Deputy Commissioner, who will keep one copy and forward the other to the Accounts Officer with the accounts of the month in which the payments are made. The amounts deposited in the Court will be accounted for as expenditure in the Public Works Accounts of the Deputy Commissioner and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules, for the payment of Civil Court Deposits.

11. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

12. The Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the Bank.

Payments under the Act after the Special officer is relieved of his Special Duties

13. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Deputy Commissioner, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 10 and 11 above.

Procedure of Deputy commissioner or other Civil Officer not specially employed for Land Acquisition

14. When the land is taken up by the Deputy Commissioner or other Civil Officer, not specially employed for the work, such Deputy Commissioner or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Accounts Office. Such Deputy Commissioner or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due and forward a copy thereof to the Accounts Officer concerned in the manner prescribed in paragraph 5 and 6. Additions and alterations in the award statement should also be communicated to the Accounts Officer as prescribed in paragraph 7, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 5. The procedure laid down in paragraph 8 should also be observed by such Deputy Commissioner or Civil Officer.

15. In making the payments due under the award, the Deputy Commissioner shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 9. These receipts will be the vouchers for the payments, and shall be forwarded to the Accounts Officer concerned. For payments into Civil Courts the procedure laid down in paragraph 10 and 11 should be observed.

16. The District/Thana Accounts Officer has no concern with award or with the award statement; he makes the payments on the authority of the Deputy Commissioner, or other officer assessing compensation. The Deputy Commissioner may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Bank to the payee, altering the words "Paid in my presence in cash/by cheque" to "Pay........................." ; or he may draw the total amount to be disbursed by him under the awards on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Accounts Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Accounts Officer.

Procedure in office of the concerned Accounts Officer

17. Whether the payment is made by a Special Officer or by the Deputy Commissioner (or other Civil Officer) the check of the Accounts Officer will consist in seeing that every payment is supported by a receipt in Forms C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding rules. The Accounts Officer will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

18. The Accounts Officer will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Form A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A; when all the vouchers showing either payment

to the payee or payment into the Court on deposit and all reports of possession have been received, he will forward the completed statements in Forms A, AA and B to the Chief Revenue Authority. This will complete the check of the Accounts Officer; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accounts Officer.

Procedure when no money compensation is paid

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31(3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by the Government. If, however, the land is acquired for a body financially independent of the Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be debited against advances of funds (paragraph 21) made by that body.

Investment of compensation money deposited in Court

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Bangladesh Bank and purchase of land should be effected under the Court's orders through the Deputy Commissioner or other Revenue Authority. The Bank will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Adjustment and recovery of payments on behalf of bodies financially independent of the Government

21. In any case in which land is acquired for a municipality or other body financially independent of the Government, the Government may direct that the payments instead of being made and checked in the same manner as the ordinary payments of such body, shall be made and checked as if the land were being acquired for the Government. If the Government issues such an order, the Deputy Commissioner or other officer who makes payments on account of the land acquired, shall draw funds from the Accounts Office and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Accounts Officer. The municipality or other body will pay the estimated cost of the compensation to the credit of the Government in advance* on such date and in such instalments as the Government may direct, further payment to the Government being required as soon as the Accounts Officer reports that the payments made exceed the amount received in advance. The Accounts Officer will deal with the accounts and payment as prescribed in these rules debiting the payments against the advances received from the municipality or other body.

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* These sums should be credited in the Accounts Office to the appropriate Classification Codes while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accounts Officer will places them under objection, till the necessary vouchers have been obtained. If awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Bank for credit of the concerned Classification Code any balance of the sum originally credited which is not claimed at the expiration of a year from date of the award will be paid into Civil court by the officer in accordance with paragraph 10.

FORM A.

NO AND DATE OF STATEMENT ________________________
DATE OF AWARD ____________________________________
Name of work for which land has been acquired____
No. and date of declaration in____________________Gazette, viz., No__________Date__________________, Page_________
Statement showing compensation awarded by____________under section________________Act I of 1894 to all the persons interested
in the plot of land situated in the village of ________________in District_______________, No.____________on the Revenue Roll of the
District of _________________________Thana/Parganah____

1	2	3	4		5		6		7	8	9*		10*	
Serial No.	Names of persons to whom payment is due under the award	Area of land.	Abatement of Land Revenue		Valuation of any buildings that may be taken upon the land.		Total amount due to each person including the amount shown in column 5, the amount awarded for the land, interest costs and any other amounts due to the payee in connection with the acquisition of the land		Distribution of the amount in Column 6 taken from the subsidiary statement AA.	Remarks	Number and Date of voucher		Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired.	
											No.	Date	Date.	Referen ce to the report stating the date.
			Tk.	P.	Tk.	P.	Tk.	P.						

- To be filled up in the Accounts Office.

Note 1. – Each award statement should be confined to the lands to be taken under one declaration-i.e., the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.
Note 2. – Regarding col.7, see Note to Form AA.

FORM A.A.

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No.____________dated__________________

Name of work for which land has been acquired____

No. and date of declaration in______________Gazette, viz., No.__________dated_______Page_________

1	2	3									
		Particulars of amount entered in column 6 of the Award Statement.									
		(a)		(b)		(c)				(d)	
Serial No. in the Statement of Award under section II of the Act.	Name of persons to whom payment is made under the award.	Amount accepted without protest.		Amount accepted under protest.		Amount deposited in Court				Amount undisbursed owing to non-attendance, and the Accounts Office in whose account it is deposited	
						Amount		Court	Reasons for depositing		
		Tk.	Paisa	Tk.	Paisa	Tk.	Paisa			Tk.	Paisa

Note. – In noting these particulars in the Award Statement it may be sufficient to enter the letter a,b, c, or d as the case may be, in column 7 of the statement, when the whole amount of the award is shown in one of the four sub-columns a,b,c, or d in this statement.

FORM B.

No and date of Statement________________________________

Name of work for which land has been acquired________________________________

No. and date of declaration in________________________ Gazette, viz., no.____________, dated____________, page________________

Statement showing the amount of compensation awarded by the Court of____________________, under Section 26 of Act 1 of 1894.

1	2	3		4		5		6		7	8
Serial no. in the Statement of Award under section II of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.		Amount paid by Deputy Commissioner under the original award.		Total amount awarded by the court.		Further payments due.		Remarks.	No. and date of voucher
		Tk.	Paisa	Tk.	Paisa	Tk.	Paisa	Tk.	Paisa		

FORM C.
(Obverse)

No. of Vouchers____________________
Name of work for which the land has been acquired____________________
No. and date of declaration in__________Gazette No. viz., ________dated_______
Serial No.__________in Award Statement No. ______________dated________
Name of payee____________________
I,____________________of____________________
Thana/Parganah____________________,
Zillah____________________
do hereby acknowledge to have received Taka ____________________
On account of cost of land taken up by the Government as detailed on reverse.

Signature of payee ____________
Locality____________________

FORM C.
(Obverse)

No. of Vouchers____________________
Name of work for which the land has been acquired____________________
No. and date of declaration in__________Gazette No. viz., ________dated_______
Serial No.__________in Award Statement No. ______________dated________
Name of payee____________________
I,____________________of____________________
Thana/ Parganah ____________________,
Zillah____________________
do hereby acknowledge to have received Taka ____________________
On account of cost of land taken up by the Government as detailed on reverse.

Signature of payee ____________
Locality____________________

Note: The following will be superimposed vertically in red ink on the 'Form C' (Obverse)

Paid in my presence in cash/by cheque to____________________resident of_________
Village ______________, Station____________________Thana/Parganah__________
District ______________the sum of ___________Taka__________paisa_________

Tk.______________ In words
Dated______________ In figures.

FORM C.
(Reverse)

<table>
<tr><td colspan="4">DETAILS OF LAND, ETC, AND THEIR VALUES.</td><td colspan="4">DETAILS OF LAND, ETC, AND THEIR VALUES.</td></tr>
<tr><td>Mouza________</td><td colspan="2">Thana/Parganah_______</td><td>Zillah__________</td><td>Mouza___________</td><td colspan="2">Thana/Parganah_________</td><td>Zilla_________</td></tr>
<tr><td>Land_________</td><td>Bigha_______</td><td>Cotta _______</td><td>Chuttack.________</td><td>Land____________</td><td>Bigha_____</td><td>Cotta _______</td><td>Chuttack________</td></tr>
<tr><td>Value__________</td><td colspan="2">Taka____________</td><td>Paisa____________</td><td>Value__________</td><td colspan="2">Taka____________</td><td>Paisa___________</td></tr>
</table>

FORM CC.

Consolidated voucher for payment made during the year__________________, in accordance with Award Statement No______________________________

dated____________________________________, on account of land acquired for _________________in the district of__________, Tahshil________________

Mouza ___________________________________.

1	2	3	4		5
Serial No. in Award Statement.	Name of payee.	Area of land	Amount paid		Signature of the payee and date of payment
			Tk.	Paisa	
			Total		

Paid in my presence in cash/by cheque to the above person the total sum of Taka____________ paisa only. (In words)____

Dated the ______________________19 Signature of officer.

FORM D.

Name of work for which land has been acquired ____

____

To the Judge of the Court at______________________

The sum of Tk. _________on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31(2) of Act I of 1894:-___

Serial no. in Award Statement No.	Names of parties	Area of land	Amount payable to each		Remarks
		Acres.	Tk.	P.	
		Total.			

Land Acquisition Officer.
Dated_____________
Received the above amount for credit to Civil Court Deposits.
Judge.

NOTE- This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

FORM D.

Name of work for which land has been acquired _____

____

To the Judge of the Court at______________________

The sum of Tk. _________on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31(2) of Act I of 1894:-___

Serial no. in Award Statement No.	Names of parties	Area of land	Amount payable to each		Remarks
		Acres.	Tk.	P.	
		Total.			

Land Acquisition Officer.
Dated_____________
Received the above amount for credit to Civil Court Deposits.
Judge.

NOTE- This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

FORM D.

Name of work for which land has been acquired _____

____

To the Judge of the Court at______________________

The sum of Tk. _________on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31(2) of Act I of 1894:-___

Serial no. in Award Statement No.	Names of parties	Area of land	Amount payable to each		Remarks
		Acres.	Tk.	P.	
		Total.			

Land Acquisition Officer.
Dated_____________
Received the above amount for credit to Civil Court Deposits.
Judge.

NOTE- This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

* Note: " Paid by cheque No. ....dated.......................on.......................Bank" will be superimposed vertically on the Form in red ink.

FORM E.

Name of work for which land has been acquired_______________

To the Officer in charge of_______________Accounts office.

Please receive for transfer to credit of Revenue Deposits the sum of Tk. _________on account of compensation on for land taken up for the above purpose, payable as detailed below:-

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.		Remarks.
		Acres	Tk.	P.	
		Total			

Land Acquisition Officer.
Dated_______________

Land Acquisition Officer
Dated_______________

Received the above amount and has been credited to Revenue Deposits.

Accounts officer

Note- This form should be used when the amounts of compensation due are deposited in the Bank to the account of Accounts officer in the absence of proprietors who have failed to present themselves for payment.

FORM E.

Name of work for which land has been acquired_______________

To the Officer in charge of_______________Accounts office.

Please receive for transfer to credit of Revenue Deposits the sum of Tk. _________on account of compensation on for land taken up for the above purpose, payable as detailed below:-

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.		Remarks.
		Acres	Tk.	P.	
		Total			

Land Acquisition Officer
Dated_______________

Land Acquisition Officer
Dated_______________

Received the above amount and has been credited to Revenue Deposits.

Accounts Officer

Note- This form should be used when the amounts of compensation due are deposited in the Bank to the account of Accounts officer in the absence of proprietors who have failed to present themselves for payment.

Note: " Paid by cheque No. ....dated........................on........................Bank" will be superimposed vertically on the form in red ink.

Appendix 11.

(See S.R. 265)

Instructions for Commissions and Committees.

1. These orders apply to Commissions and Committees of the Government which do not remain exclusively at the headquarters of the Government. In what follows, the terms "Commission(s)" applies also to such Committees. The Secretary will be the officer in charge of the accounts unless a separate officer has been nominated for this purpose.

2. All expenditure will be incurred under the order of the proper Department of the Government and no disbursements may be made except in accordance with authorised rules and orders. The expenditure will, unless specific orders to the contrary are issued, be checked and brought to account by the concerned Accounts officer, (hereafter referred to as the "Accounts Officer").

Cheques.

3. The concerned Chief Accounts Officer should be supplied with specimen signatures of the Secretary to the Commission and he will arrange for the supply of necessary funds on the application of the Secretary. Applications should ordinarily be made by letter in sufficient time to admit of an assignment being granted on the District/Thana Accounts Officer by letter or, when necessary by telegram. The Secretary will draw against such assignments by means of cheques which may either be made payable to the Secretary when he requires cash or to individuals to whom the Secretary has to make payments. Cheque books will be furnished by the Accounts Officer on requisition to him. Before a cheque book is brought into use, the Secretary should advise the Accounts Officer and the Bank concerned and supply them with the specimen signatures. As far as possible the Secretary should make payments by cheque in order to avoid the risks involved in the custody of cash.

Bills.

4. Bills should be prepared in the appropriate bill forms prescribed in Chapter IV and attention is directed to the requirements of S.R. 62 in this connection. A rubber stamp should be used to record on each bill the names of the Ministry/Division and accounts classification code number as per Classification Chart and the name of the Commission. No separate bill in respect of expenditure on supplies and services need be submitted, the payees' receipts being treated as bills in such cases.

   Payees' receipts for items not exceeding Tk. 25 need not be furnished to Accounts Officer but should be retained by the Secretary after cancellation for a year before destruction. Such items should be detailed on the reverse of abstract submitted to the Accounts Officer under pragraph 5 below. Where payee's receipts cannot be obtained without a disproportionate amount of trouble, a certificate from the Secretary to the effect that the expenditure has actually been incurred will be accepted. Vouchers in appropriate forms should accompany the abstract mentioned in paragraph 5. Attention is also directed to the necessity of furnishing an absentee statement or a nil report regarding absentees with vouchers relating to the pay of the establishment.

Cash Book and Account.

5. A Cash Book should be maintained in T.P.. form No. 3C and an abstract of the same in such form as may be prescribed by the Controller General of Accounts (duly signed by the Secretary), should be submitted to the Accounts Officer, each month, so as to reach him, not later than 10th of the

following month. The Abstract should show on the receipt side the opening cash balance and on the disburshment side the closing cash balance of the month, the later being verified by the Secretary by actual count. If he is unable to do this, he should make appropriate modification in the certificate regarding actual count. The following certificates should be recorded by the Secretary on the Abstract:-

"(1) The closing balance has been verified by actual count and found correct.

(2) Conveyance hire shown in the abstract was unavoidable and was not incurred for a gazetted Government servant.

(3)Articles of non-expendable stores included in the abstract have been duly accounted for in a stock register maintained by me and the rates paid are not high as compared with market rates and the articles were received in good order."

Receipt.

6. Receipt of Government money should not be acknowledged by letter. Counterfoil machine numbered receipt books (T.R. Form no. 5) should be used and all receipts should be signed by the officer in charge of the accounts and by clerk. This officer should attest the relevant entry in the cash book when he signs the receipt.

Verification of Cash.

7. The actual cash balance should be verified during the month by the Officer in charge of the accounts and he should then record a dated certificate "cash in hand verified and found to be Taka (in words)..

   (Taka..) "

   Sd./ ....dated...................................

   (See also paragraph 5 regarding monthly verification of cash by the Secretary.)

Custody of Cash.

8. A cashier should be appointed to each Commission, who will be responsible for the custody of cash and control of receipts and payments. Wherever possible the cashier should be a person who holds a lien on a permanent post under the Government, but if this is not the case he should be required to give adequate security. Money should not be drawn in advance or in excess of immediate requirements or merely to prevent a lapse of funds. A cash box should be provided for holding the cash and it should be deposited in the nearest Treasury for safe custody when an appreciable sum of money has to be kept overnight: such action must in particular be carried out when some days will elapse before the cash is again required. If the cash box is not deposited at the treasury overnight, proper steps should be taken for its safety.

9. Government money should be kept in an entirely separate cash box from private cash and transactions relating to services rendered to the personnel of the Commission should be kept out of the Government accounts. Persons entrusting their private money to the cashier do so at their own risk, but the Secretary should depute some one to verify monthly the cash balances held against such private transactions.

Control of Expenditure.

10. The following general instructions relating to the control of expenditure will be applicable, except to the extent that they are abrogated by specific instructions to the contrary-

(1) The Administrative Ministry/Division concerned will be responsible for the control of expenditure.

(2) The Secretary will send the controlling authority a monthly statement showing to the nearest Taka the progressive expenditure from the 1st of July of the current year to the end of the past month under the following classification:--:

Pay of officers (charged)

Pay of officers (voted)

Pay of establishment

Allowances

Supplies and services

Repairs and maintenance

(3) For the purpose of control, the Accounts Officer will also send to the controlling authority a monthly statement of book adjustment relating to the expenditure of the Commission and will intimate to the Secretary and to the controlling authority any instances of misclassification in the accounts prepared by the Secretary.

Purchase of Books and Stationery.

11. The Secretary is authorised to incur expenditure on the following items subject to the cost being met within the sanctioned allotment of the Commission:

(1) The purchase of such books and publications as may be required for the Commission's use.

(2) The local purchase of such articles of stationery as may be urgently required up to a limit determined by the controlling authority as per existing orders /rules.

Printing.

12. The question of desirability of printing the evidence before Committees, etc., should be carefully considered in each case and as far as possible the printing of evidence in full should be restricted to the most important Commissions only. Such Commissions as are authorised to have printing work done should ordinarily confine their work to a particular press and should avoid sending it piecemeal. When it is found necessary to send work to other presses, care should be taken to send a sample of that portion which is already in print so as to serve as a guide in regard to set-up, style and size. All work will be paid for on presentation of the bill by the press concerned. Managers of presses should submit their bills promptly, as difficulty arises in realising the money once a Commission has been dissolved.

APPENDIX-12

(See Note Below S.R. 426)

Bangladesh Bank Remittances—-
Conditions Governing issue of drafts on Government Account.

1. Subject as hereinafter provided, Government drafts at par will be issued for remittances on behalf of the Government and for other quasi-public purposes set forth in paragraph 4 below, under the terms and conditions hereinafter specified.

2. Two forms of Government drafts will be issued-

   (i) *Bangladesh Bank Government drafts* —-to be drawn by or on Bangladesh Bank on its own offices and branches of Sonali Bank.

   (ii) *Sonali Bank Government drafts*— to be drawn by the Sonali Bank on its own offices and branches.

   In either case, the drafts will be superscribed "on Government Account only".

3. Draft will be issued for a minimum prescribed amount, except in special circumstances, such as Sepoy's or Policemen's remittances. The limit of Government draft obtainable for private purposes of a Government Officer is, in all cases, except that of a sepoy or policeman proceeding on leave, the amount of a month's pay and allowances of the remitter.

4. The issue of Government drafts at par is authorised in the following cases_

   (1) *General* — To a Government Officer, for a remittance to be made by him in his official capacity in payment of any service rendered or in pursuance of his official duties. The purpose for which the drafts are required must be clearly stated in the application.

Note. – The facility of remittance by Government drafts at par is also permitted to the Local Funds named in Schedule A to this Appendix, and to such additional funds as may be determined from time to time by the Government in consultation with Bangladesh Bank, subject to the condition that the remittances are for *bona fide* public purposes.

   (2)*Public Works, Roads and Highways, Public Health Engineering, Housing and Settlement Departments*— To Executive Engineers and to all Subdivisional Officers of Public Works, Roads and Highways, Public Health Engineering, Housing and Settlement Departments, whether they have drawing accounts or not, for payment to be made outside their Divisions but only on public service and not for private purpose or the convenience of contractors. When purchases are effected or work is done by one Division on account of another, the adjustment will be made by book transfer.

   (3) *For Family Remittances in the case of Police Department*— To officers and men of the Police constabulary, for remitting money to their families in the form and on the terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case.

   (4) *Subscriptions for a public or quasi-public purpose* — With a view to facilitate the collection of subscriptions for any public or quasi-public purpose, Government may allow the issue of one draft a month from the Bank to the local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.

(5) *Local Funds —*

- (i) To any Local Parishad for investment of their surplus funds in an office of Bangladesh Bank or Sonali Bank or any Co-operative Bank authorised by the Government for this purpose.
- (ii) To Co-operative Bank in which these surplus funds have been invested for remittances of interest or investments realised for payment to the local Parishad or Paurashava.

(6) *For remittance by Public Debt Office of interest on Government Promissory Notes—* For remittance by the Public Debt Office—

(i) of interest overdue on Government Promissory Notes which are transmitted to it for renewals by Bank other than that on which they are enfaced for payment of interest;

(ii) of broken interest on allotment certificates;

(iii) of broken interest on notes converted or transferred into stock under the rules in the Government Securities Manual;

(7) *General Public—* At Sonali Bank for remittance to the office of the Bangladesh Bank, for purchase of Government Promissory Notes. The minimum amount of a draft in such cases is Tk. 5000.

Note. – In order to ensure that "Government" drafts are used for the purpose for which they are taken, they should be issued payable to the office of the Bangladesh Bank at Dhaka and marked "for investment in Government Securities".

SCHEDULE- A

[Referred to in note below paragraph 4(1)]

1. District Funds (including Zila, Thana and Union Parishad's Fund).
2. District Road Fund
3. Steam Boiler Inspection Fund
4. District Chaukidari Reward Fund
5. Road Patrol Fund
6. Village Chaukidari Fund
7. Police Fund
8. Minor Pilotage Fund
9. Chaukidari Uniform Fund

APPENDIX 13.

[See paragraph 12 (note) of Chapter 2 in part III]

Instructions to the Managers of the Bank Branches in Charge of Currency Chests.

1. The Accounts of all currency chests are maintained at the Issue Department of the Bangladesh Bank. As that office has not only to bring all transactions to book, but also to watch that each transaction is adjusted by an opposite transfer of an equivalent amount and that the balance shown in the accounts agrees with the balances reported in the verification statement, it is essential that, opposite transfer should be correctly made and that all transactions should be reported promptly and accurately.

2. All currency transactions must be reported on currency slip as described in Chapter 2, paragraph 9, clause V of part III. These slips should be numbered serially for each financial year to facilitate reference. The name of the Bank branch to or from which a remitance is sent or received should be stated.

3. Slips for actual remittances of treasure and the Bank transfers should be sent by the Bank direct to the Currency Officer.

4. Transactions of any kind should be avoided as far as possible after the last day for transactions in each month fixed by the Bank Manager for each chest within his juridiction so as to ensure that the last currency slip reaches the Currency Officer by the fourth of the following month at the latest. In order to avoid differences arising between the balances of the chest as worked out in the head office and those reported in the monthly verification statement, great care should be taken to avoid any delay in dispatch of slips.

5. Amended slip is occasionally received without being called for and without any indication that they are "amended". The word "Revised" should always be prominently written in red ink on such slips, the serial number of the slip remaining unchanged.

6. No currency chest slips should contain corrections, alterations, obliterations or overwriting. Currency chest slip containing such corrections etc. should not be regarded as valid for acting upon even if it is authenticated by the Bank Officer who signs it.

PART II

Subsidiary Rules

Made by the Finance Minister in exercise of the powers conferred by the Treasury Rules.

CHAPTER I

GENERAL ORGANIZATION AND WORKING OF DISTRICT AND THANA ACCOUNTS OFFICES, CUSTOMS HOUSE AND TREASURIES.

Subsidiary Rules under T.R. 4.

Section I— General Organization.

District and Thana Accounts Officer.

S.R. 1. The District Accounts Officer and the Thana Accounts Officer, as in general charge of the District and the Thana Accounts Office respectively, shall be immediately responsible to the Controller General of Accounts for the general administration and working of the District or the Thana Accounts Office, as the case may be. This responsibility extends not only to the security of Government property and immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of prescribed accounts and returns and punctuality of their submission, and to the obedience of the District and the Thana Accounts Officers to the instructions issued by the Controller General of Accounts or any other competent authority.

The District and the Thana Accounts Officers are responsible to the Controller General of Accounts for the proper maintenance and compilation of accounts of all moneys received on account of revenues of the Government as defined in the note under Treasury Rule 2(h) and credited into Government Account and for the withdrawal of moneys therefrom.

S.R. 2. The Accounts Officers shall send immediate notice to the Controller General of Accounts and other concerned authorities of any defalcation or loss of public money and other property discovered in the Accounts Office, even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible afterwards by a detailed report after personal investigation into the case. In dealing with cases of defalcations or losses as aforesaid and in reporting such cases to the Controller General of Accounts and other authorities, the Accounts Officers shall be guided by such general orders or instructions as may be issued in this behalf by Government.

Note. – The general principles regarding the enforcement of responsibility for losses sustained by Government through fraud and negligence and the detailed instructions for making departmental investigations of losses of Government money, etc., are set forth in Appendix 1 to General Financial Rules.

S.R. 3. The Accounts Officers shall remember that, when an irregularity of any kind is brought to their notice by the Controller General of Accounts or the Chief Accounts Officers, nothing but a report on the basis of their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate in as much as reports prepared in this manner have very often, by lulling suspicion, led to greater irregularity afterwards.

S.R. 4. (a) The Accounts Officers shall ensure the security of the cheque books and other Government properties in their office and they are bound to satisfy themselves by periodical examination at least once in a month for cheque books and once in a year for other Government properties.

(b) The District Accounts Officer and the Thana Accounts Officer shall satisfy themselves that the deposit registers are kept according to prescribed Rules, and that all necessary entries are made and initialled without fail at the time of the transaction.

(c) When assuming or making over charge, the District Accounts Officer and the Thana Accounts Officer shall verify the number of cheque books in stock and number of unused cheques in partly used cheque books in addition to other procedure of assuming and making over charges.

(d) Accounts Officers are responsible for the proper discharge of their duties for thorough observance of all rules prescribed for their guidance in every branch of their duties and for strict attention to all details of the daily routine of the accounts work. They are responsible for the working of the office and the conduct of their subordinate officials. They must have carefully prepared instructions for the guidance of every section of their offices.

(e) The Accounts Officers are responsible to the Controller General of Accounts and the Chief Accounts Officers for keeping the accounts strictly in accordance with the directions contained in the Account Code, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the Accounts Office.

(f) The special precautions to be observed by the Accounts Officers in matters relating to receipt and payment of Government money are specified in other relevant chapters of these Rules.

Customs House.

S.R. 5. The Commissioner of Customs in charge of a Customs House, authorised under sub rule (2) of Rule 6 of Treasury Rules to perform duties of a Treasury Officer and/or a District and a Thana Accounts Officer, shall be responsible to the Finance Division for its general administration and working. The appointment of a subordinate to the immediate performance of these duties shall in no way relieve the Commissioner from the responsibility. This responsibility extends to the implicit obedience to the instructions issued by the Controller General of Accounts, the Chief Accounts Officer or any other competent authority.

Deputy Commissioner.

S.R.6. (a) The Deputy Commissioner, as in general charge of the District Treasury, shall be immediately responsible to Government for its general administration and working.

(b) The Deputy Commissioner is responsible for security of stamps, opium, valuables and other Government property kept in the District Treasury and the immediate detection of any irregular practice on the part of the subordinates, and correctness of prescribed returns and punctuality of their submission.

(c) The Deputy Commissioner shall send immediate notice to the Controller General of Accounts and other concerned authorities of any defalcation or loss of stamps or opium and other property discovered in the District Treasury, even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible afterwards by a detailed report after personal investigation into the case. In dealing with cases of defalcations or loss as aforesaid and in

reporting such cases to the Controller General of Accounts and other concerned authorities, the Deputy Commissioner shall be guided by such general orders or instructions as may be issued on this behalf by the Government.

(d) The Deputy Commissioner shall satisfy himself by periodical examination at least once in every six months for opium and once a year for stamps and securities kept in the District Treasury—

(i) that the actual stock of opium, stamps and securities is kept under joint lock and key, and corresponds with the book balance;

(ii) that the Treasurer does not hold opium and stamps in his sole custody, the value of which is larger than the security given by him.

(e) The Deputy Commissioner shall be specially careful when assuming or making over charge, to see that the stock of stamps and opium and other valuables are thoroughly verified and that a certificate of taking over charge in which the state of stamp and opium balances is to be shown is invariably dispatched to the Controller General of Accounts with a certificate in T.R. form No.1 on the same day that the transfer of charge takes place.

S.R. 7. The Deputy Commissioner may, in his discretion, appoint an Assistant Commissioner as Treasury Officer who has been instructed in the rules issued for guidance of Treasury Officers and has passed the departmental examination according to higher standard. The appointment of a Treasury Officer shall, however, in no way relieve the Deputy Commissioner from the responsibility for the administration and working of the Treasury.

S.R. 8. As the Deputy Commissioner's delegate and representative, the Treasury Officer is responsible to the Deputy Commissioner primarily for the proper discharge of his duties thorough observance of all rules prescribed for his guidance. He is responsible for the custody of stamps, opium and other valuables jointly with the treasurer.

Treasurer.

S.R. 9. (a) The Treasurer is responsible for the handling of opium and stamps in the Treasury. It is the duty of the Deputy Commissioner to see that he furnishes sufficient security to protect Government against any loss due to his negligence or fraud.

(b) A model form for the treasurer's security bond is given in T.R. Form No. 2. The Promissory Notes lodged as security may be returned after six months from the date of vacation of office by a Treasurer, but the bond should be retained until it is certain that there is no necessity for keeping it any longer.

Accountant.

S.R. 10. The Accountant of the Treasury is responsible under the orders of the Treasury Officer for keeping complete records of transactions of opium and stamp strictly in accordance with the directions and orders in force. He is also required to see that the rules and orders in force are observed in respect of these transactions and to bring all cases of irregularity to the notice of the Treasury Officer.

Section II— Keeping Of Records in Thana and District Accounts Offices and District Treasury.

Keeping of cash book.

S.R. 11. The District Accounts Officer and the Thana Accounts Officer will maintain cash book in which each receipt and payment shall be posted on the date on which they actually occur and in the order of occurrence.

S.R. 12. When stamps or opium have been sold, the total sales shall be entered in the cash book of the Treasury and a memorandum should be prepared and forwarded to the accountant for making necessary entry in the accounts of the Treasury.

Keeping of Accounts.

S.R.13. (a) The forms and procedure with regard to the initial accounts kept in the Accounts Office and the methods and principles in accordance with which accounts are kept, are governed by the directions contained in the Account Code, Volume II. It is the duty of the Accounts Officer to satisfy himself that these directions are strictly observed, that the accounts are correct in all respects and that the records of receipts and payments are so clear, explicit and self contained that they can be cited, if necessary, as satisfactory and convincing evidence of facts.

(b) The Customs Houses will generally follow the directions contained in the Account Code Volume II except that they will not compile or classify accounts and will not be required to prepare classified and consolidated abstracts. They will report the transactions made in their offices to the Chief Accounts Officer, Internal Resources Division, in the form of Cash Account and List of payments as per provisions of Subsidiary Rules 17,18 and 19.

Note. – A complete record of transactions and book transfers relating to the District and the Thana Accounts Office will be kept in the cash book. Every item received or paid as well as all adjustments by transfer should be entered in the cash book or in some register subsidiary to the cash book in accordance with the directions contained in the Account Code, Vol. II. The daily total from each subsidiary register should pass into the cash book.

S.R. 14. The District Accounts Officer and the Thana Accounts Officer shall prohibit any erasure or over-writings in the cash book and other registers of initial record or in any account or schedule and verify and initial every correction in them. The same rule shall be applicable in case of cash book maintained in the treasury on opium and stamp.

Closing for the day.

S.R.15. Subject to the directions contained in this behalf in the Account Code Volume II, the process of closing accounts for the day shall be as follows:-

The District Accounts Officer and the Thana Accounts Officer will post daily the figures of receipt into, and payment from, Government account received from the Bank in the appropriate subsidiary registers and total them. Receipt shall be posted in the cash book from the subsidiary receipt register which is posted from figures furnished by the Bank and figures of receipts by way of deductions from the bills passed by their offices. Payment side of the cash book shall be posted, in the case of cash payment, from bills paid by the Bank and returned to the accounts offices, which passed the bills, and, in the case of payment by cheque, from the cheques issued by the accounts offices.

The District and the Thana Accounts Officers shall reconcile their Cash Book daily with the figures received from the Bank.

Note. – The daily account of Bank may, with the concurrence of the Controller General of Accounts, be submitted to the Accounts Office in the morning of the day following that to which it refers. In such cases, the signature and comparison of the Accounts Office's books may be made in the evening instead of in the morning of the day on which the Bank's accounts are received provided the pressure of work renders it necessary so to postpone it.

Closing for the month.

S.R. 16. With the single exception of June, for which accounts must be kept open up to the date fixed by the Controller General of Accounts, the monthly accounts shall be closed without fail on the last day of each month . June accounts shall be closed at the earliest possible date and in any case not later than the date fixed by the Controller General of Accounts.

S.R. 17. (1) In closing the accounts of the District and the Thana for the month, the month's total of the subsidiary registers will be carried into the monthly accounts of receipts and payments.

(2) In Customs Houses, which perform functions of District Treasury and Accounts Office, the month's total of the subsidiary registers will be carried into the cash account in the case of receipts and into list of payments in the case of payments in the following proforma:

Cash Account for the month of....................................

Receipts.

Serial Number of schedule	Accounts Classification Code				Description	Amount	Remarks
	Level- 1	Level-2	Level-3	Level-4			
					Total Receipt		

List of Payments for the month of ....

Serial Number of schedule	Accounts Classification Code				Description	Amount	Remarks
	Level-1	Level-2	Level-3	Level-4			
					Total		

Schedule of Bangladesh Bank Deposits

Date 1	Payments in Taka 2	Receipts in Taka 3	Net Amount 4

Singnature

Treasury / Accounts Officer, Customs House

(3) The officer in charge of the Customs Treasury shall submit cash account to the Chief Accounts Officer of the Internal Resources Division of the Ministry of Finance along with the following certificate:

"Certified that the net amount credited/debited under the classification code 'Bangladesh Bank Deposits' agrees with the net disbursements/receipts shown in the daily statements of receipts and disbursements received from the Bank during the month, totals of which were checked and agreed with the totals shown in the copy, received in this office, of the daily schedule rendered by the Bank to its Head Office".

(4) The following certificate will be given by District/Thana Accounts Officer on the monthly accounts:

"Certified that the net amount credited/debited under the classification code 'Bangladesh Bank Deposits' agrees with the net disbursements/receipts shown in the daily statements of receipts and disbursements received from the Bank during the month, totals of which were checked and agreed with the totals shown in the copy, received in this office, of the daily schedule rendered by the Bank to its Head Office".

(5) The monthly accounts shall be subjected to a very careful check by the District Accounts Officer and the Thana Accounts Officer when it is laid before them. They shall check each entry with the corresponding totals in the cash book and see that the totals of all registers are correctly carried into the Cash Book.

(6) Checks similar to those carried out by the Accounts Officer as in sub rule (3) shall be carried out by the Commissioner of Customs in charge of a Customs house.

Note. – If at any time, the Accounts Officer be unable to compare all, at least he may compare some; he should compare the entries in the plus and minus memoranda of deposits with the entries in the account. Similar check will be carried out by the Commissioner of Customs in charge of customs house

Monthly Accounts and Returns.

S.R. 18. (1) A complete list of accounts and returns, to be rendered on different prescribed dates to the Regional Accounts Officer and other authorities, shall be kept at each District and Thana Accounts Office. The accounts and returns shall be written up in accordance with the directions contained in this behalf in the Account Code, Volume II, in the Treasury Rules and such orders and instructions as may be issued by the Controller General of Accounts.

The Customs Houses will dispatch accounts and returns along with complete schedules, vouchers, bills and other supporting documents to the Chief Accounts Officer, Internal Resources Division, direct and comply with instructions issued by the latter in all accounting matters.

(2) With regard to punctual submission of the accounts and returns, the Government shall view with severe displeasure any avoidable delay on the part of the Accounts Officer in the dispatch of the prescribed accounts and returns with complete schedules and vouchers, particularly those required by the Government and the Controller General of Accounts.

Note. – The returns due for dispatch on a holiday may be sent one day (but not more than one day) late.

S.R.19. Vouchers pertaining to monthly accounts shall be numbered consecutively in a separate monthly series and kept in the Accounts Office under lock and key in the order of payment. Vouchers pertaining to exchange accounts shall accompany the monthly accounts sent to concerned authority.

In the case of the customs houses, vouchers pertaining to each schedule relating to the cash account or the list of payments shall be dispatched to the Chief Accounts officer, Internal Resources Division. Before dispatch of cash account and list of payments, the Commissioner of Customs shall, by inspection, satisfy himself that the required vouchers are all attached. He may find it useful at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any.

Section III — Inspection of Accounts Offices and Treasuries.

General Rules.

S.R. 20 (1) Every Regional Accounts Officer shall make a systematic inspection of the working of the Accounts Offices under his jurisdiction at such interval as may be decided by the Controller General of Accounts, with the object of ensuring that the procedure actually observed in the District and the Thana Accounts offices is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained. The inspection may also be carried out by any other officer designated by the Controller General of Accounts.

(2) Every Deputy Commissioner shall make a systematic inspection of the working of the treasury once a year, with the object of ensuring that the procedure actually observed at the treasury is in accordance with the rules and orders in all respects and the accounts and other records are properly maintained. Detailed procedure for inspection of the Accounts Offices and the Treasuries is laid down in Appendix 3.

(3) The Commissioner in charge of the customs house shall make a systematic examination of the working of the accounting sections once a year with the objective of overseeing that the procedure actually observed is in accordance with the Treasury Rules and Account Code in all respects and that the accounts and other records are properly maintained. The following are some of the more important points to which personal attention must be devoted at the inspection by the Commissioner of Customs :-

(i) that the arrangements connected with the storage and custody of cheque books and other valuables are perfect and complete;

(ii) that cheque forms and other forms are handled strictly in accordance with rules;

(iii) that the arrangements for the examination of money receipts and of claims to be paid are satisfactory;

(iv) a general review of the various records, registers, books of reference, etc., should be undertaken to see whether the detailed orders of competent authorities, issued since the date of last inspection relating to such matters as the custody of cheque books and the maintenance of accounts, are readily available for reference and have been properly maintained.

These points are not exhaustive and the Commissioner has full discretion to add other items according to local needs. Neither the specification of these points nor the inspection carried out by officials deputed by the Controller General of Accounts or the Comptroller & Auditor General of Bangladesh shall in any way diminish the Commissioner's personal responsibility for the efficient working of the office . As the inspection must be done as systematically and thoroughly as possible, it is open to the inspecting officer to extend his personal scrutiny to points not mentioned in this rule, which in his opinion require such scrutiny.

S.R. 21. Inspection reports and orders passed thereon by all inspecting officers shall be forwarded to the Controller General of Accounts and the concerned Chief Accounts Officers for information and necessary action.

CHAPTER II

RECEIPT OF GOVERNMENT MONEYS AND PAYMENT OF SUCH MONEYS INTO GOVERNMENT ACCOUNT.

Subsidiary Rules under T.R. 10.

Section I — General Rules.

General instructions for handling cash.

S.R. 22. Moneys to be tendered as dues of the Government or for deposit in the custody of the Government shall not unnecessarily pass through the hands of a departmental officer. Direct payment into the Bank by the person who tenders such money shall be insisted on, and direct payment arranged whenever this is practicable.

Note. – In exceptional cases when direct payment into the Bank is not possible, the concerned officials of the District Courts may receive money, but they should at once enter it in their cash book and pay all the realisations daily at the close of business, into the Bank, accompanied by chalan showing the amount to be credited in the Government accounts.

S.R. 23. Save as otherwise expressly provided in these rules or in any authorised Departmental Regulations, the following Rules shall be observed by all Government Officers who are required to receive and handle cash :-

(i) Every officer receiving money on behalf of the Government should maintain a cash book in T.R Form No 3.

Note 1. – In the Collectorate cash book is maintained in T.R. Form No 3A.

Note 2. – In the Police offices cash books are maintained in T.R. Form No 3 B.

(ii) All monetary transactions should be entered in the cash book as soon as they occur, and attested by the head of the office in token of check.

Note. – The use of cash book may be dispensed with in offices where money transactions are not heavy.

(iii) The cash book should be closed and balanced each day and completely checked. The head of the office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book, and initial it as correct.

Note 1. – Officers, before initialling the entries of the cash book, should compare the entries with the counterfoils of receipts, paid vouchers and bank's receipt on the chalans.

Note 2. – Where an office contains two or more assistants , the cash and accounts of that office should be in charge of different officials.

(iv) At the end of each month, the head of the office should verify the cash balance in cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current where such account, abstract or account current is required to be submitted to the Accounts Officer concerned. Such certificates must be signed by the head of the office who should invariably date the signature.

(v) When Government moneys in the custody of a Government Officer are paid into the Bank, the head of the office making such payments should compare the Bank's receipt on the chalan or his pass book with the entry in cash book before attesting it, and satisfy himself that the amount have been actually credited into the Bank. When such payments are appreciable, he should, as soon as possible after the end of the month obtain from the Bank a consolidated receipt for all remittances made during the month, which should be compared with the postings in the cash book.

Note. – Except in offices where pass book is kept, a separate bill register in T.R. Form No.4 should be maintained, in addition to the cash book, by all Heads of Offices who are authorised to draw money from the Accounts Office on bills signed by them. The register should be reviewed monthly by a Gazetted Officer and the result of the review recorded thereon.

(vi) An erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials.

(vii) A Government officer who handles Government moneys should not, except with the special sanction of the head of the office, be allowed to handle also in his official capacity, money which does not belong to the Government. Where under any special sanction, a Government officer deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government account.

(viii) The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ a Member of the Lower Subordinate Service for the purpose, men with some length of service and of proved trustworthiness should be selected. When the amount of money to be handled is considerable, and if the local conditions or the amount of the sums carried make it advisable to adopt additional precautions, a larger number of peons or an armed police escort may be employed at the discretion of the Head of the Office.

Note. – The duties imposed by clause (ii) to (vi) of this Rule on the head of the office may be entrusted to a subordinate Gazetted officer nominated by head of the office for the purpose.

Receipt of Coins, Notes, etc.

S.R. 24. Government dues or other moneys receivable on Government account may ordinarily be realised in legal tender coin or notes. The conditions of legal tender and the currency of various denominations of coins and notes are governed by the instructions embodied in Part III.

Cheques tendered in payment of Government dues.

S.R. 25. (1) (a). Cheques on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government. Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, will be recovered by or under instructions of the Bank from the party presenting the cheque.

The preliminary acknowledgment of the receipt of the cheque will be given in the form below :-

"Received cheque No ....of ....Branch of ....Bank for Taka .... drawn on account of ....as per chalan No...................................."

Note. – Bangladesh Bank and Sonali Bank reserve to themselves the right to refuse to accept cheques collection of which, in their opinion, cannot reasonably be undertaken and which they would not accept on behalf of their own constituents.

(b) In the event of a cheque being dishonoured by the bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash, but the Government or the Bank cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

(c) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his cheque reaches the Bank or the receiving office at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

(2) The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing any of the conditions prescribed in this Rule.

Note. – The term "Local Banks" as used in these rules means banks (including Bangladesh Bank and Sonali Bank) located in the stations in which a branch of Bangladesh Bank or Sonali Bank keeping Government Accounts is situated.

S.R. 26. Demand Draft shall not be distinguished from cheques for the purpose of these rules and provided that the cheque is honoured on presentation, payment shall be deemed to have been made,

(i) if the cheque is handed over to the Government's bankers or to a Government officer authorised to receive money on behalf of the Government, on the date on which it is so handed over; or

(ii) if it is sent by post in pursuance of an instruction to make payment by post, on the date on which the cover containing it is put into the post:

Provided that where a cheque is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable.

Note. – The provisions of clause (ii) above applies mutatis mutandis to payment made to the Government by postal money order or by any other recognised mode of remitting money by post.

S.R. 27. Special Rules for the acceptance from public of cheques, bank pay orders and bank credit chalans in some departments are prescribed in their departmental regulations.

Grant of Receipt to the Payer.

S.R. 28. (1) A Government officer receiving money on behalf of the Government must give the payer a receipt. The receipt shall be signed by a duly authorised officer who shall satisfy himself at the time of signing the receipt and initialling its counterfoil that the amount has been properly entered in the cash book.

(2) Where money is realised not in cash but by recovery from payment made on a bill setting forth full particulars of the deduction, a receipt may be granted only if specially desired by the

payer; the fact that the recovery has been made by deduction from the bill should be clearly recorded on the receipt.

(3) All receipts must be written both in figures and in words.

Custody of Receipt Books.

S.R. 29. Receipt books in machine numbered T.R. Form No 5 shall be used by all Government Officers receiving money on behalf of the Government, unless any special form of receipt is prescribed by Government to suit the convenience of any particular department or office.

Note 1. – The Forest Department grants receipts in Form No. 5C. Public Works, Roads and Highways, Public Health Engineering and Housing and Settlement Departments grant receipts in Form Nos. 5A or 5B.

Note 2. – The Accounts Officer should maintain in TR Form No. 35 a register, showing therein the particulars of receipt books received and issued to the departmental officers.

S.R.30. The receipt books must be kept under lock and key in the personal custody of the officer authorised to sign the receipt on behalf of the Government.

S.R. 31. Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over signature of the Government officer in charge of the book. Counterfoils of used receipt books shall be kept in his personal custody.

Issue of Duplicates or Copies of Receipts.

S.R. 32. No Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases authorised by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

Departmental Regulations.

S.R. 33. Subject as provided in this section, the detailed procedure to be adopted in any particular Department/Directorate of the Government with regard to realisation of Government dues and granting of receipt for the money realised may be prescribed by departmental regulations.

Section II — Procedure For Paying Moneys Into the Government Account.

Payment of moneys.

S.R. 34. Payments of money into the Bank may ordinarily be made in cash, but cheques, bank pay orders and Bank credit chalans accepted under the provisions of S.R. 24 and 25 will be received for credit in the Government Account.

Note. – The conditions under which small coin and coin which is not legal tender, including foreign coins and coins of other than Bangladesh Mintage, may be received at the Bank are regulated by the orders embodied in Part III.

S.R. 35. Whenever under the provisions of sub-Rule (2) of treasury Rule 7, moneys received on account of the revenues of the Government, instead of being paid into the Bank, are utilised to meet departmental payments, the gross receipts and the payments made therefrom shall be entered as receipts and expenditure in any record that may be kept of the payments into and withdrawals from the Government Account, and accounted for to the Accounts Officer concerned. If the receipts are in excess of payments made, the excess shall be remitted to the Bank, and save where it is otherwise provided in these rules, the officer making such remittance shall note on the memorandum or chalan presented under S.R. 37, the full amount of cash actually received by him, and *per contra,* the expenses disbursed therefrom, and not merely the net receipts.

When a departmental officer remits a cheque to the Bank in adjustment of departmental receipts temporarily appropriated for departmental payments, the particulars of the cheque shall be noted on the chalan or remittance note.

S.R. 36. (1) An officer remitting a cheque to the Bank for transfer credit in the Government Account must endorse the words "Received Payment by transfer credit to * ...." on the document. The Officer who endorses a cheque in blank shall be held primarily responsible for the loss if by any chance such a cheque is paid in cash.

*The classification code to which the amount of cheque is creditable should be inserted here.

(2) Cash may not be received by the Treasury Officers from the officers of the Government for supplies of service postage stamps, such supplies being regulated by the procedure laid down in S.R. 194.

Memorandum or Chalan.

S.R. 37. Subject as otherwise provided in these rules, or unless the Government in relation to any particular class of transactions direct otherwise, any person paying money into the Bank shall present with it a memorandum (or chalan) in T.R. Form No 6 showing distinctly the nature of the payment, the person or Government officer on whose account it is made, the proper account classification of the credit, its allocations between departments concerned and all other information necessary for the preparation of the receipt to be given. As far as practicable one chalan shall be used for moneys creditable to a particular classification code.

S.R. 38. Except as provided otherwise by the Government, chalans shall be presented in duplicate. Save where any other arrangement has been authorised by the Government for the supply of chalan forms, printed forms of chalans will be supplied by the Bank free of charge.

S.R. 39. Government may provide, for any particular class of transactions, that when money is paid by a private person into the Bank, the chalan will, before presentation to the Bank, be signed by the departmental officer to whose account the money is to be credited.

Note. – Special forms of chalan have been prescribed for payments under the Taxes Department. The portion which is marked "original" should be sent to Taxes Office concerned.

Special Procedure applicable to Particular Departments.

S.R. 40. The procedure to be observed by Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering, Defense, Post, Telegraph & Telephone and Forest Departments in paying into the Bank moneys received by them, shall be regulated by the Rules laid down in Appendix 4.

SECTION III — PROCEDURE AT THE BANK IN RECEIVING MONEY AND GRANTING RECEIPTS.

Chalan to be presented to the Bank.

S.R. 41. A person making payment in the Bank shall present money for deposit along with the memorandum or chalan.

Receipts to be given for the Money.

S.R. 42. The chalan marked 'original' shall be returned to the tenderer duly signed as a receipt, provided that, where under any authorised rule or procedure the 'original' chalan is required to be returned to the departmental authority or to be otherwise dealt with, the Bank receipt may be given on the duplicate or such other copy as may be specially marked for the purpose. In cases in which the chalan is accompanied by a remittance book or a pass book, the Bank receipt may be given on the remittance book or pass book, as the case may be.

S.R. 43. The amount of chalans should be written both in figures and in words.

Remittances of Departmental Officers.

S.R. 44. The procedure to be observed by the Bank with regard to remittances made by or in respect of departments mentioned in SR.40 shall be regulated by the Rules laid down in Appendix-4.

Procedure to be followed by the Bank.

S.R. 45. The procedure to be followed by the Bank with regard to money tendered for credit into the Government Account, and in receiving such moneys and granting receipts for them, shall be regulated by the Rules laid down in Chapter V.

S.R. 46. In the case of revenue payable by a prescribed date, persons depositing revenue at the Bank should allow ample time to enable the Bank to forward the copies of the chalan so as to reach the Accounts Officer concerned before the fixed date. While exercising every care to ensure the prompt dispatch of the copies of the chalan to the Accounts Officer, Bank will not be held responsible for any consequences arising out of the non-receipt of chalan by the Accounts Officer before the prescribed date.

CHAPTER III.

CUSTODY OF MONEYS RELATING TO, OR STANDING IN, THE GOVERNMENT ACCOUNT.

Subsidiary Rules under T.R. 11(1).

Section I — Cash in the Departmental Chests.

General Rules.

S.R. 47. Public money in the custody of the Department should be kept in strong treasure chests and secured by two locks of different patterns. In the absence of precise orders from Government, the officer in charge of chest should make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers necessary. Duplicate keys of all locks must, save as otherwise expressly provided in these rules, be sent to Treasury Officer for safe custody and as a general rule the original key of the one lock in use should be kept apart from the original key of the other lock and in a different person's custody when practicable. The chest should never be opened without both custodians being present, in cases where the keys of the two locks are kept in the custody of two different persons. Whenever a cashier is attached to an office, the key of one of the locks of the treasure chest will necessarily remain in his possession

Note 1. – All duplicate keys of locks in use in the District Intelligence Branch safes and almirahs shall be sent to the central office of Intelligence Branch at Dhaka for safe custody.

Note 2. – When an officer accepts charge of a fund which is not Government money but money got by subscription or otherwise for expenditure on charitable and other purposes under his auspices, he does so in his personal capacity. The best way to discharge his responsibility would be to place the money in an account opened for the purpose in hand either in a nationalised bank or in the Post Office and keep an account entirely separate from the account of Government money maintained by him. Government safes should not be used for the custody of such money or for the custody of any personal property of a Government servant.

S.R. 48. The officer in charge of chest will count the cash in the hands of each cashier at least once a month; or in the case of outstations he or any other Gazetted Officer authorised by him will count it whenever he may visit them and will record a note in the cash book showing the date of examination and the amount (in words) he found.

S.R. 49. The counting should be made on the last working day of each month immediately after closing the cash account of the month, but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date.

Deposit of cash chest and valuables, etc., of other Departments in the Treasury.

S.R. 50. Cash Chests, or sealed bags belonging to other Departments may be lodged in the District Treasury for safe custody where necessary. When so lodged, they should be presented with a slip or memorandum stating the contents and a receipt should be obtained from the Treasury Officer for the cash chests or sealed bags said to contain the amount specified in the slips. The keys of the chests or of the treasure boxes in which the sealed bags are kept in the Treasury, should be kept by the Depositing Officer and he will be entirely responsible for the contents of the cash chests or sealed bags deposited. The amounts of such chests must not be brought into the accounts of the Treasury.

Note. – The Following may be received in the treasury for safe custody :

(a) Undisbursed pay of the past month of the Police Department and money in the hands of the Police for purpose of investigation, which do not involve the identity of the precise coins or notes.

(b) Sealed bags and cash that may be in the hands of Judges when availing themselves of annual vacation.

(c) Cash chests of other Government Departments and of Co-operative Societies -

(i) The cash chests should be embedded in the floor outside the strong room within the view of the sentry.
(ii) The Postal Department is allowed, as a special case, to keep the cash of the Post office inside the strong room, during the Eidul Fitre, Durga Puja and Christmas holidays.

(d) Sealed packets containing question papers of Public Examinations.

(e) The duplicate keys of safes and chests of the Police offices (including Malkhana chests) should be sent to the local treasury in sealed cover for safe custody.

(f) Non-treasury padlocks and keys and duplicate keys of such locks. Detailed rules regarding these are contained in Appendix 5.

S.R. 51. Bullion, jewellery and other valuables coming into the hands of a Government servant in his official capacity may be deposited into the treasury for safe custody. The value of such articles must not be brought into the accounts of the treasury.

Note. – The following rules are prescribed for dealing with the valuables so deposited:-

(i) When it is directed that bullion, jewellery or other valuables or any intestate property not being current money received by a Government servant in his official capacity should be placed in the treasury for safe custody, the property should be made up in a sealed packet, which should be presented at the treasury with a memorandum from the Government servant sending it giving a list of the property contained in the packet and a statement of its actual or estimated value.

(ii) The Treasury Officer, after satisfying himself that the seal is intact, will record receipt of the packet in the Register of valuables (T.R Form No 7) which may be kept in manuscript.

(iii) After noting on the packet the number assigned to it according to the entry in the register, the Treasury Officer will endorse a receipt in the following form on the back of the memorandum of contents, noting the number assigned to the packet, and will return the memorandum to the Government servant presenting the packet :-

"Received a sealed packet said to contain property detailed on reverse"

Sd/-
Treasury Officer

(iv) The packet will then be kept in the strong room and should not be returned without a written order from the Government servant from whom it was received, who should also be required to surrender the original memorandum of contents receipted by the Treasury Officer.

The rules in this note do not apply to promissory notes, whose disposal is regulated by the rules in the Government Securities Manual.

Section II — Stamps, Opium and Other Valuables in Treasuries.

Security of Strong Rooms.

S.R. 52. The following rules shall regulate the security of strong room:-

(i) Without the special permission of the Government, no place should be used as a strong room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer.

In certifying to the suitability of the room, the inspecting officer mentioned in clause (ii) may prescribe any necessary conditions as to the manner of storing opium and stamp or treasure. The inspecting officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

(ii) Existing strong rooms should be inspected annually by the Executive Engineer, or by an experienced Assistant Engineer or an Upper Subordinate holding subdivisional charge, deputed by the Executive Engineer for the purpose.

The inspecting officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

(iii) The District Superintendent of Police should record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of the chests, opium, stamps and other valuables will rest with the officer in charge of the treasury.

(iv) A copy of the inspecting officer's certificate and of the District Superintendent's order should be hung in a conspicuous place within the strong room. It is the duty of the Treasury Officer to see that any conditions as to the manner of storage stated in these documents are complied with.

(v) The doors and windows of the strong room must remain permanently closed and locked, except during the time necessary for moving the valuables into or out of it. The Treasury Officer must be personally present during the whole time between the opening and the shutting of the strong room.

As an exception to this rule, the opening of shutters may be permitted during office hours, in an aperture which is otherwise barred, if it is necessary for the admission of air to any other part of the building, provided that valuables remain securely packed under lock and key.

(vi) Treasury Officers shall not allow outsiders or even persons who though court officials are not directly connected with the Treasury to come into the strong room.

Custody of padlocks and keys of the Treasury Strong Rooms.

S.R. 53. (1) A register of all padlocks belonging to the District Treasury shall be maintained in the following form and kept in the strong room of the District Treasury:

Date of Receipt	Number borne by padlock and key	Number of duplicat keys received	Initials of Treasury Officer who received the padlocks and keys	Date of removal of any padlock or keys	Number and date of order sanctioning the removal	Initials of Treasury Officer removing a padlock or key	Remarks
1	2	3	4	5	6	7	8

(2) Every padlock shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed in or attached to the key belonging to it. No two padlocks in the same District Treasury shall bear the same number.

(3) If a padlock becomes unserviceable or ceases to be required, or if the keys belonging to it become unserviceable or are lost, the circumstances shall be reported to the Finance Division who shall pass orders regarding the disposal of the padlock and key. No padlock of which the key has been lost shall continue to be used. No spare pad locks should be kept at a District Treasury without the permission of Finance Division.

Note. – Unserviceable padlocks, which can be repaired locally may be used for purposes other than Treasuries in which safety of money or store is not considered, otherwise they should be destroyed in presence of the Deputy Commissioner who shall furnish a certificate to the same effect, make a note in the relevant register and submit a statement to the Finance Division.

(4) No local mechanic shall ever be allowed to repair a treasury padlock or to make a new key for one.

(5) All spare padlocks with their keys which are held in the District Treasury with the approval of the Finance Division, shall be kept in the strong room under double locks, the key of one lock being in the hands of the Treasury Officer, and of the other in the hands of the Treasurer. The duplicate keys of all padlocks (whether spare or in use) should be destroyed in the presence of the Deputy Commissioner, who is required to give certificate to this effect in the remarks column of the register.

(6) Whenever the charge of a treasury is transferred, or a Treasurer is changed , all padlocks belonging to the treasury shall be examined and compared with the register, and a certificate shall be signed in the remarks column of the register that they have been found to be correct.

(7) At every inspection of treasury under S.R. 20(2), the inspecting officer shall report whether he has found the padlocks and all keys correct and deposited in accordance with these rules.

Section III — Verification of cash balance of small coins depots.

General Procedure.

S.R 54. The balances of small coins depots located at the branches of Bangladesh Bank will be verified by an officer of Bangladesh Bank at convenient intervals. In the case of depots located at branches of Sonali Bank, Sonali Bank will conduct the verification, subject to the right of the Government to make independent verification, if and when necessary, either through its own officers or with the assistance of the Bangladesh Bank.

No report of verification need be made to the Controller General of Accounts, but a certificate as prescribed in the Account Code Volume II will be furnished to the Controller General of Accounts.

CHAPTER IV.

WITHDRAWAL OF MONEY FROM GOVERNMENT ACCOUNT.

Subsidiary Rules under T.R. 16.

Section 1 — General Rules.

Sub-Section I — Claims for withdrawal.

Mode of withdrawal.

S.R. 55. Save as otherwise specially provided in these rules, money may not be withdrawn from the Government Account except by presentation of bills.

The purposes for which and the conditions under which money may be drawn by cheques are specified in this and subsequent chapters of these Rules.

Explanation—A bill is a statement of claims against the Government containing specification of the nature and amount of the claim either in gross or by items, and includes such a statement presented in the form of a simple receipt.

A bill or a cheque becomes a voucher when it is receipted and stamped 'paid'

S.R. 56. The Drawing and Disbursing Officers can draw bills on the Accounts Offices as per rules.

Note 1. – The gazetted Government servants (including non-gazetted Government servants referred to in S.R. 140) are their own drawing officers in respect of their personal claims.

Note 2. – The names of Controlling Officers who are authorized to countersign travel/transfer expense bills of different classes of Government servants are given in Appendix 2 to Bangladesh Service Rules, Part II.

Presentation of claims.

S.R. 57. Save as hereinafter provided, all bills or cheques in payment of claims against the Government shall be presented to an accounts office or at an authorised office of disbursement duly receipted and stamped where necessary.

S.R. 58. When a person not in Government employment, claims payment for work done, services rendered, or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the Head of the Department or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

Note 1. – The rules prescribing the detailed procedure to be followed in regard to payment to persons not in Government employment are contained in S.R.103.

Note 2. – Payments to pensioners are governed by special Rules prescribed in section VI of this chapter.

S.R. 59. Subject as provided in S.R. 256, or unless in any case the sanctioning authority directs otherwise, all bills for grants-in-aid, contributions, etc., to local bodies, religious, charitable or educational

institutions and other non-Government bodies or persons shall be presented for payment either through some responsible Government official, or after they have been countersigned by him.

S.R. 60. The procedure to be observed by disbursing officers of the Public Works, Roads and Highways, Public Health Engineering, Housing and Settlement, Forest, Defence, Railways and Post, Telegraph and Telephone Departments in making withdrawals from the Government Account, shall be regulated by the provisions prescribed in appendix 4.

Arrear Claims.

S.R. 61. (a) No claim against the Government not preferred within six months of its becoming due can be paid without investigation. This Rule does not apply to payment of claims on account of pensions, which are regulated by S.R.227 nor to payment of interest on Government securities or any other class of payments which are governed by special rules or orders of the Government.

Note 1. – Claims of other Government Departments against Railways for overcharges and claims of Railways against other Government Departments for undercharges will be recognized and admitted if the claims are preferred within six months-

(i) In the case of cash payments - from the date of payment

(ii) In the case of warrants or credit notes - from the date of presentation of bill by the Railway Administration.

Explanation - The terms" overcharges" and "undercharges" used in this note mean overcharges and undercharges of railway freight and fares only. They refer to shortages and excesses in the items included in a bill which has already been rendered; the omission of an item in a bill is not an "undercharge" nor is the erroneous inclusion of an item an "overcharge."

Note 2 (i). – Scholarships and grant-in-aid bills become due on the last day of the month in which earned and travel/transfer expenses bills become due on completion of journey. The six month limit should, therefore, be calculated from that day and not from the date of countersignature

(ii) Scholarship bills not presented to the Accounts Office within six months of their becoming due may be paid provided they are presented within the financial year. These bills need a fresh sanction by the competent authority, if presented after the end of the financial year.

Note 3. – This Rule does not apply to the duplicate bills for grants-in-aid.

(b) The investigation of claims of Government servants, whether Gazetted or not, to arrears of pay or allowances or to increments except travel/transfer expenses which have been allowed to remain in abeyance for a period exceeding six years and pre-liberation claims will require the sanction of the Government. Power of investigation will rest with following categories of officers depending on the period of arrears:

	Category of officer	**Power of investigation**
1.	Head of the Departments	Full powers with regard to claims in arrears for a period not exceeding six years.
2.	Officer in category-I (Heads of Subordinate offices at divisional/ regional level)	Full powers with regard to claims in arrears for a period not exceeding one year.
3.	Officer in category II (Heads of Subordinate offices at District level)	Do
4	Officer in category III (Heads of Subordinate offices at Thana level)	Nil

No officer will, however, investigate his own claim which must be referred to the Controlling officer.

Heads of Departments and officers in category-I shall have full powers to investigate arrear claims of travel/transfer expenses, if no travel/transfer advance was drawn. When advance had been drawn, claim for travel expenses should be preferred within twelve months of the performance of journey by the Government servant, failing which the advance will be recovered. Arrears claims of travel/transfer expenses for period upto one year may be investigated by Heads of Departments and officers of category -I. When the family of a transferred Government servant could not join him within six months, subject to fulfillment of the conditions that the family could not join due to shortage of accommodation, education of children, or on medical grounds, or on compassionate grounds, the travel/transfer expenses if drawn was to be returned within six months.

Note. – Delays in payment are opposed to all rules and are highly inconvenient and objectionable, and when not satisfactorily explained should be brought to the notice of the Head of the Department concerned.

Checking of arrear claims involves a great deal of labour which is often out of all proportion to the amount or the importance of the claims preferred. All petty arrear claims other than those that affect an officer's pension and all claims for whose delayed submission an adequate explanation is not forthcoming, should be rejected forthwith.

In considering claims more than six years old recommended for sanction, the Government will also take into account the fact that it is normally not possible to check claims more than six years old owing to the limited period of preservation of records.

(c) In case of sanctions accorded with retrospective effect, the periods above should be calculated from the date of sanction and not from the date from which the sanction takes effect.

General Instructions regarding the preparation of Bill.

S.R. 62. The following instructions with regard to the preparation of bills shall be observed:-

(i) Printed Forms of bills in Bangla should be used as far as possible.

(ii) All bills must be filled in and signed in ink. The amount of each bill should, as far as whole Taka is concerned, be written in words as well as in figures. The fraction of a Taka may however be written in figures after the words stating the number of Taka, but in case of there being no fraction of a Taka, the word 'only' should be inserted after the number of whole Taka and care should be taken to leave no space for interpolation as in the following example "Taka six hundred only", "Taka five hundred and paisa 50"

(iii) All corrections in the total of a bill whether made in words or figures should be attested by the full signature of the drawing officer with date instead of by his dated initials.

Erasures and overwriting in any bill are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary should be authenticated by the drawing officer setting his dated initial against each.

(iv) The full accounts classification as per classification chart must be recorded on each bill by the drawing officer, the classification in the budget being taken as a guide. The classification should also show whether the expenditure is voted or charged, and as far as practicable, its allocation between departments where necessary.

(v) Charges against two or more Ministries/Divisions/Departments should not be included in one bill.

(vi) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charges should be quoted. Copies of sanctions accompanying a bill must be duly certified by a Gazetted officer.

(vii) The authority under which deductions are made in a bill should be quoted.

(viii) Dates of payment should, when possible, be noted by the payees in acknowledgment in sub-vouchers, acquittance rolls, etc. If for any reason such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(ix) When the drawing officer requires payment to be made through some other person or agency, he must specifically endorse an order or furnish such authorisation as may be necessary to pay to that specified person or agency.

(x) The spaces left blank either in the money column or in the column for particulars of the bill should invariably be covered by oblique lines.

(xi) A note to the effect that the amount of the bill is below a specified amount expressed in whole Taka should invariably be recorded on the body of the bill in red ink. The amount so specified should be a sum slightly in excess of the total amount of the bill.

Elimination of Paisa from Government Account.

S.R. 63. (a) All receipts to the Government account shall be paid up to actual paisa, no rounding off of paisa being allowed. Similarly all claims against the Government including pay, allowances and pensions of Government servants shall be paid upto actual paisa and no rounding off is permissible.

(b) All subscriptions to Government Provident Fund, which are deductible from pay bills of Government servants, shall be rounded to the next higher Taka. Deductions of Group Insurance and Benevolent Fund may be upto paisa.

(c) While calculating interest on Government Provident Fund to be credited to subscriber's accounts, 50 paisa and more shall be treated as whole Taka and amount less than 50 paisa shall be ignored.

Forms of Bills for Various Classes of Claims.

S.R. 64. The forms prescribed for the preparation of bills relating to the various classes of claims such as pay and allowances of Government servants, supplies and services etc., and the procedure to be observed in the presentation of such claims are specified under relevant heads in the subsequent Section of this Chapter.

Signature and Countersignature on Bills.

S.R 65. Unless the Government have expressly authorized it in case of any specified office, no payment may be made on a bill or order signed by a staff instead of by the head of an office, although in the absence of the latter the non-Gazetted staff may be in the habit of signing letters for him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on a bill is given by a mark, or a seal or a thumb impression, it shall be attested by some known person.

S.R. 66. The head of an office may authorise any gazetted officer serving under him to sign a bill or order for him, communicating the name and the specimen signature of the officer to the disbursing office concerned. This will not, however, relieve the head of the office, in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

Note. – The above rule provides for the authorisation of a Gazetted Officer by the head of an office to draw bills. subject to the head of the office's ultimate responsibility. There is no rule authorising a non-gazetted officer to draw bills. Government consider that the necessity of such authorisation can arise on very rare occasions when the Gazetted staff of an institution is not more than two. Government have accordingly decided that the head of an office may authorise a non-gazetted officer to draw bills only when such authorisation is absolutely necessary subject to the following conditions:

(1) The delegation to a non-gazetted officer shall be confined only to the case of the senior non-gazetted officer of the establishment and shall be under the prior authority of the head of the department in each instance.

(2) The head of the office shall accept in writing full responsibility for all financial transactions which take place in his office during the period.

(3) The delegated power shall be confined to such transactions only as cannot, without inconvenience to Government business or hardship, await the return of the head of the office.

S.R. 67. Bills requiring previous countersignature shall not be presented at a disbursing office before such countersignature has been obtained.

Duplicates and copies of Bills, etc.

S.R. 68. (1) No Government Officer may issue duplicates or copies of bills or other documents for the payment of money which has already been paid on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases, if any, in which by any rule or order duplicates have to be prepared and tendered with the originals.

(2) In case of a bill passed for payment at an accounts office but lost before payment, the Government officer who drew the original bill shall ascertain from the accounts office that payment has not been made on it before he issued a duplicate thereof. The duplicate copy, if issued must bear distinctly on its face the word 'duplicate' written in red ink. The fact that duplicate bill has been issued shall be immediately communicated to the accounts office with instructions to refuse payment on the original bill if presented.

(3) When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed or countersigned in full and the other copy or copies may only be initialled.

Stamps for Receipts.

S.R. 69. Receipts for all sums exceeding Taka 200 must be stamped under section 3 read with item 53 of schedule-1 of the Stamps Act (Act II of 1899) unless they are exempt from stamp duty. A list of authorised exemptions is given in Appendix 6.

Cheques.

S.R.70. Save as expressly provided in these rules, and sub rules (3) of S.R 71, no person is authorised to draw on the Government Account in the Bank by means of cheques without special order of the Government and before he has been placed in account with the Bank by the Controller General of Accounts or the concerned Chief Accounts Officer.

S.R.71. (1) Cheque shall be drawn on forms in cheque books supplied by the Controller General of Accounts to the Disbursing Officer concerned.

(2) District Accounts Officers obtain supply of cheque books from the office of the Controller General of Accounts. All other cheque issuing officers get their supply of cheque books either from the office of the Controller General of Accounts or from the District Account Officer.

(3) Drawing Officers of Defence, Railways, Post and Telegraph and Telephone Departments shall obtain their supplies of cheque books under departmental arrangement

Note. – Accounts Officers should maintain a stock register of cheque books in T.R.Form No 35.

S.R.72. Accounts Officer shall supply a cheque book to other cheque issuing officers under his jurisdiction only on receipt of printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition must be signed by the officer authorised to draw on the Bank.

S.R.73. A separate cheque book shall be used by a cheque issuing officer for each designated branch of the Bank. Cheques earmarked for a particular branch of a Bank can not be drawn on another branch.

S.R.74. The cheque issuing officer shall notify to the Bank upon which he draws, the number of each cheque book which from time to time he brings into use and the number of cheques it contains.

S.R.75. Cheque books shall on receipt be carefully examined by the cheque drawing officer who should count the number of cheque forms contained in each cheque book and record a certificate of count on the flyleaf.

S.R.76. Before a cheque book is brought into use, all the cheque forms in it shall be marked by a distinguishing letter. Cheques drawn by a cheque drawing officer on a particular Bank shall be distinguished by a different letter from those drawn by his subordinate officers against his drawing account on that Bank and from those drawn by himself on any other Bank.

S.R.77. Each cheque book must be kept under lock and key in the personal custody of the cheque drawing officer who, when relieved, shall take a receipt for the exact number of cheques made over to the relieving officer.

S.R.78. The loss of a cheque book or blank cheque form shall be notified promptly to the District Accounts Officer, the Controller General of Accounts and the Bank branch with whom the disbursing officer has a drawing account.

S.R.79. All cheques shall have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted; thus 'under Taka thirty only' will mean that the cheque is for a sum not less than Taka 20 but less than Taka 30; and similarly 'under Taka eight hundred only' will mean that it is for less than Taka 800 but not less than Taka 700. The amount shall be written in the manner prescribed for bills in clause (ii) of SR. 62 and no abbreviations such as 'eleven hundred' for 'one thousand and one hundred' is permissible.

Note. – All cheques shall be written in indelible ink.

S.R. 80. Cheques drawn in settlement of Government dues shall always be crossed "Account payee only—Not negotiable".

Note. – The procedure prescribed in this rule applies mutatis mutandis to Bangladesh Postal Orders used for remittance of money on Government account.

S.R. 81. Every cheque in favour of a government officer must be made payable to order only.

Note 1. – In cases in which a cheque is presented not for cash payment but for transfer credit in the accounts, the procedure prescribed in S.R. 36 should be followed.

Note 2. – Cheques issued by Accounts Officers in respect of establishment and supplies and services bills (including travel/transfer expenses bills of non-Gazetted establishment) of offices should be issued in favour of Drawing and Disbursing Officers and not in favor of non-gazetted Government servant except in cases of inconvenience to touring heads of offices.

S.R. 82. Save as otherwise directed by the Controller General of Accounts, advice regarding issue of any cheque for Taka 15,000 and above should be sent to the Bank concerned.

S.R. 83. As a general rule, cheques should not be issued for sums less than Tk. 10 unless this is permissible under the provisions of any law or rule having the force of law; but the following cases are exceptions to this rule:

(1) Cheques on account of Wards and attached estates.

(2) Cheques issued by heads of educational institutions for withdrawal of caution money deposits held in Personal Ledger Accounts at the Accounts Office.

(3) Cheques issued for withdrawal of the Chaukidari Equipment Fund held in Personal Ledger Accounts at the Accounts Office.

(4) Cheques in connection with the Bengal Alluvial Lands Act.

(5) Cheques of Defence Department, drawn for payment elsewhere than at the station where the drawing officer himself is located, may be drawn for a sum less than one Taka.

(6) The Customs Department is authorised to issue cheques in favor of the Post Office for sums less than Taka 10 for remittance by money order of refunds arising out of reassessment of customs duty on postal parcel.12

(7) The Taxes Department is authorised to issue cheques in favor of the Post Office for sums less than Taka 10 for remittance by money order of refunds of taxes.

Note. – In the case of the Postal Department the lowest sum for which a cheque may be issued is Taka 100.

S.R. 84. All corrections and alterations in a cheque shall be attested by the cheque issuing officer or the authorised cheque signing officer, as the case may be, by his full signature.

S.R. 85. Cheques shall be payable at any time within three months after the month of issue; thus a cheques bearing date any time in January is payable at any time up to 30th April.

If the currency of a cheque should expire owing to its not being presented at the Bank within *the* period specified above, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it.

S.R. 86. When it is necessary to cancel a cheque, the cancellation must be recorded on the counterfoil, and the cheque, if in the drawer's possession, shall be destroyed. If the cheque is not in the drawer's possession, he must promptly advise the Bank to stop payment of the cheque, and on ascertaining that the payment has been stopped, shall make the necessary entry in his accounts.

S.R. 87. (1) If a cheque drawing officer be informed that a cheque drawn by him has been lost, he shall request the Bank drawn on, to issue a certificate in the following form.

"Certified that the cheque No........................, dated......................for Tk..................reported by (the cheque drawing officer) to have been drawn by him on this Bank in favour of ....has not been paid, and will not be paid if presented hereafter.

(2) The drawing officer, on receipt of the certificate from the Bank, shall enter in his account the original cheque as cancelled and may issue another.

S.R. 88. If a cheque is issued by the Government in payment of any sum due by the Government and that cheque is honoured on presentation at the Government's bankers, payment shall be deemed to be made —

(1) if the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or

(2) if it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.

Note 1. – The provisions of clause (2) above apply mutatis mutandis to payments made by the Government by Postal Money Order or by any other recognised mode of remitting money by post.

Note 2. – Cheques marked as not payable before a particular date should not be charged to the accounts until the date on which they become payable.

Letters of credit, Assignments and other Orders for payment.

S.R. 89. (1) Where under the provisions of these rules or under special orders of the Government, a letter of credit or assignment (T.R Form No.8) is issued in favour of a drawing officer, such letter of credit or assignment shall specify the maximum amount up to which the officer credited shall have authority to draw on the particular Bank on which the letter of credit or the assignment, as the case may be, has been issued.

(2) A drawing officer in whose favour a letter of credit or assignment has been issued, is not permitted to draw the whole amount and place it in a separate drawing account at the Bank or in a private account.

(3) A copy of the letter of credit or assignments shall also be communicated to the Bank.

Note. – T.R. Form No.8 prescribed for letter of credit is a general form which may be modified by the concerned Accounts officer, where necessary, to meet the special requirement of any particular drawing officer.

S.R. 90. Letters of credit issued in favour of Post Offices shall remain valid till the close of the month for which they are issued. In all other cases, a letter of credit or assignment shall remain valid till the close of the financial year in which it is issued and a cheque drawn before, but paid after the end of the year, shall be taken against the letter of credit or the assignment of the year in which it was drawn. If this causes overdrawal of the credit, the excess shall be treated as an overdrawal and the attention of the authorities concerned shall be drawn to the irregularity.

Specimen signature and other safeguards.

S.R. 91. Every Government Officer who is authorized to draw cheques or sign or countersign bills shall send a specimen of his signature to the concerned Accounts Officer and the Bank through some superior or other officer whose specimen signature is already with that accounts office and the Bank. When such an officer makes over charge of his office to another, he shall likewise send specimen of the signature of the relieving officer to the concerned Accounts Office and the Bank concerned.

Specimen signatures, when forwarded on a sheet of paper other than the forwarding letter itself, must duly be attested by the Officer signing the forwarding letter.

The procedure prescribed in this rule shall be observed *mutatis mutandis* by all Government officers who are authorised to draw upon the Bank or any other office of disbursement.

S.R. 92. An Accounts Officer will supply to the Bank attested copies of specimen signature of such gazetted officers serving under him as are authorised to draw cheques or sign payment orders upon the Bank.

When any change of office occurs among the gazetted officers aforesaid, the fact will be intimated and attested copies of the specimen signature of the relieving officer shall be supplied to the Bank.

S.R. 93. All orders and authorities for payment issued from Accounts Offices will be stamped with a special seal which remains in the personal custody of the officer authorised to issue such orders and specimen impressions thereof duly attested will be supplied to the Bank and other Disbursing Offices.

Sub-section II—Payment of Claims.

Introductory.

S.R. 94. The rules of procedure prescribed in this sub-section are designed primarily for the guidance of Accounts Officers in dealing with claims upon the Government that may be presented to them for disbursement.

Unless there be anything repugnant in the subject or context and subject to such variations or modifications as may be authorised by departmental regulations, the rules prescribed in this sub-section shall be followed generally by post offices and customs houses mentioned in TR 6 and other offices of disbursement in dealing with claims against the Government that may be presented to them for disbursement.

Checks to be applied at the Accounts Office on claims presented.

S.R. 95. The bill, cheque and other document presented as claims for money shall be received and examined by the Auditor, checked by the Superintendent and then laid before Accounts Officer who, if the claim is admissible, the authority good, the signature, and countersignature where necessary, genuine and in order, and the receipt a legal quittance, will sign the order for payment at the foot of the bill etc. taking care to adopt the precautions prescribed in clause (ii) of S.R. 62. Careful attention should be given to the instructions contained in these rules regarding the completion of bills, cheques, etc., presented in support of claims against the Government. All pay orders must be signed by hand and in ink, specifying the amount payable both in words and in figures.

S.R. 96. All corrections and alterations in the orders of payment must be attested by the dated initials of the Accounts Officer.

Corrections and alterations in orders of payment given by the Accounts Officer on the Bank must be attested by his full signature.

S.R. 97. Special care shall be taken that all bills, cheques, etc. passed for payment at the Bank are paid on the same day and that no payment is made except under the written pay order of the Accounts Officer or in his absence, by an officer authorised by Accounts Officer.

S.R. 98. (1) When a bill is presented by a person who is not the actual payee or his duly authorised agent, he may be required to produce a letter authorising him to take the payment. The signature of the messenger or his thumb impression, if illiterate, shall be taken on the bill as a proof that the messenger actually received the cheque/money on behalf of the payee.

(2) No payment should be made by the Bank to cashiers, clerks or messengers who are deputed to receive payment unless they produce identity cards bearing their signatures/thumb impression, and photographs duly attested if the drawing officer does not appear personally.

(3) In cases in which a bill is unauthorised, incomplete or otherwise irregular, Accounts Officers may refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

S.R. 99. Special precautions must be taken by the Accounts Officer as regards all bills and documents showing signs of alterations; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity. No document bearing an erasure can be accepted and payment on such document shall be refused by the Accounts Officer and a fresh document called for.

S.R. 100. With regard to the claims presented either on bills or on cheques, the signature of the drawing officer shall be compared with his specimen signature received under S.R. 91 before payment is ordered.

Note. – Specimen signature received by the Accounts Officer should be carefully posted in the guard files, which must be kept in the personal custody of the Accounts officer.

S.R.101. Accounts Office shall check the arithmetical computations on bills.

Note. – When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, the Accounts Officer should not return such bills but should correct them and pay the corrected amount of the bill. Similarly where bills contain doubtful items which can easily be eliminated, the Accounts Officer should disallow the doubtful items and pay the remainder of the bill. In all cases, the corrections made and the reasons thereof should be intimated to the presenter of the bill.

S.R.102. A register shall be kept in each Accounts Office showing the names of all Gazetted Government servants drawing their pay and allowances or leave salary from that office. When the service records of a government servant are received from the Accounts Office from which he last drew salary, the amount of pay and allowances admissible to him shall be entered against the name of the Government servant concerned. As each pay or leave salary bill is presented for payment, reference to this register shall be made to see that the sanctioned rate is not exceeded.

Payment to persons not in Government Employment.

S.R.103. (1) When a person not in Government employment claims payment for work done, services rendered, or articles supplied, the Accounts Officer shall, subject as provided in S.R. 58, require the submission of the claim by the head of the department or other responsible Government officer concerned.

(2) In any event, if a bill is drawn by a person not in Government employment, the Accounts Officer shall use special precaution for satisfying himself of the identity of the applicant for payment.

Note 1. – (a) Payments due to the contractor may , if so desired by him, be made to his bank instead of direct to him provided that the contractor furnishes to the Engineer- in-charge -

(i) an authorisation from the contractor in the form of a legally valid document, e.g., irrevocable power of attorney or transfer deed, conferring authority on the bank to receive payment; and

(ii) his own acceptance of the correctness of the account made out as being due to him by the Government, or his signature on the bill or other claim preferred against the Government, before settlement by the Engineer-in-charge of the account or claim by payment to the bank. While the receipt given by such bank shall constitute a full and sufficient discharge for the payment, the contractor should, wherever possible, present his bills duly receipted and discharged through his bankers.

(b) In case of bills, which the contractor presents for direct payment and which are not endorsed in favour of the bank, while efforts will be made to secure payment to the financing bank, payment made to the contractor should be accepted as full acquittance so far as Government is concerned. As part of the arrangement, the financing bank should give Government a letter to this effect.

Note 2. – The above procedure will not affect the usual rights of Government to deduct from contractors' bills (whether endorsed in favour of a bank or not) any sum due to the Government on account of penalties, overpayment, etc. on this or any other contracts with the Government.

Note 3. – Nothing contained in Notes 1 and 2 shall operate to create in favour of the bank any right or equities vis-à-vis the Government.

S.R. 104. Accounts Officer shall, at the time of making payments to a non-official either on behalf of the Government or any local authority, on account of fee, commission, bonus, remuneration or reward of any kind, communicate the fact with the addresses of the payees to the Taxes Office concerned, if the amount of each payment is not less than Taka 250.

Cheques and Letters of Credit.

S.R. 105. Stock of cheque books required for supply to the drawing officers under S.R. 71 shall be kept by the Accounts Officer, supplies being obtained periodically from Controller General of Accounts. Cheque books shall on receipt be examined carefully and the number of forms in each book counted, a certificate of count being recorded by the Accounts Officer on a flyleaf. They shall be examined again when issued to drawing officers, care being taken to see that they are acknowledged by the latter promptly.

Note. – The office of Controller General of Accounts will supply blank cheque books to Chief Accounts Officers, District Accounts Officers, Postal Department, Telegraph and Telephone Board, and Parliament Secretariat. District Accounts Officers will supply blank cheque books to other disbursing officers.

S.R 106. When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that it really was taken from the book notified under S.R.74 as in use by the drawing officer who has signed it. The provisions of S.R.79 to 85 shall be specially borne in mind.

S.R 107. Pass books (T.R. Form No 43) sent to the Accounts Officer to be written up shall ordinarily be returned to the drawing officer on the same day.

S.R 108. In the case of a cheque lost before payment in respect of which a certificate of non-payment has been furnished by the Bank to the drawing officer the precautions prescribed in S.R. 87 shall be carefully observed with a view to preventing the payment of the cheque in question.

S.R 109. (1) Every payment ordered on the authority of any letter of credit or assignment must without fail be noted at once under the Accounts Officer's initials either in the appropriate register of payments, or on the reverse of the letter of credit or assignment itself.

(2) The Accounts Officer must bear in mind that the letter of credit or assignment shows the maximum amount he has authority to pay, or the departmental officer credited has authority to ask for, and that any further payment is made at the Accounts Officer's own risk; the progressive total of the payments ordered by him must, therefore, be so recorded that there can be no risk of overpayment.

Disbursement of Claims and Records of Payments.

S.R. 110. (i) In the case of an Accounts Office which has no cheque drawing authority, after a bill has been passed and order to pay has been signed by the Accounts Officer, the bill shall be passed on to the payee for presenting to the Bank. The Bank shall make the payment to the payee only on production of an identity card bearing his photograph and signature/thumb impression duly attested, if the drawing officer does not appear personally. The Bank shall punch the stamp, stamp the document "paid" and return the paid bill to the Accounts Officer who will forthwith enter the payment in the cash book and other registers.

In the case of an Accounts Office which has the authority to make disbursement by drawing cheque, after the bill has been passed and order to pay signed by the Accounts Officer, cheque shall be written in the office and delivered to the payee or his authorised representative after surrender of the token. The passed bill will be stamped "Paid" and the cheque number and the date of issue will be written on the passed bill. The payment as per bill is then entered in cash book and other registers and passed bill is retained in the office for accounts and audit purpose.

(ii) The Accounts Officer shall take special precautions to see that receipt stamps are so defaced that they cannot be used again and offer no temptation to the abstraction of the vouchers for the sake of stamps upon them. It must be borne in mind that several cases of loss of vouchers have occurred owing to neglect of this precaution.

Note 1. – Any deductions made by the Accounts Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Accounts Officer to be given to the presenter.

Note 2. – When a payment is made by transfer, that is, by book entry of the amount in the accounts as received under some classification code of receipts under the classification chart, no payment of cash takes place. The amount should be credited to concerned classification code, the relevant voucher being marked as 'paid by transfer'.

Note 3. – Production of identity card will not be necessary in drawing bills/cheques from Bank/Accounts Office through messengers at their own risk by Gazetted officers and other non-Gazetted officers authorised to draw their pay and allowances like Gazetted officer. Such messengers should however hold a written authority from the officer concerned to receive payment on his behalf.

Section II-Personal Claims of Government Servants.

General Rules.

Due Date.

S.R. 111. Bills for monthly pay and fixed allowances of Government servants may be signed and presented at any time five days before the last working day of the month by the labour of which such pay and allowances are earned, and shall be due for payment on the next working day following the last working day of the month.

Note. – All cheques issued by Accounts Officers in payment of personal claims of Government servants shall be crossed 'Accounts payee only', and dated the first of the month following the month for which it is due.

S.R. 112. In the following cases, separate bills may be presented for pay and allowances due for part of a month and these bills may be paid before the end of the month:

(a) When a Government servant proceeds out of Bangladesh on deputation or on leave or on vacation.

(b) When a Government servant is transferred from the parent Department to Railways, Telegraph and Telephone Board, Defence and Forest Departments.

Note. – When men in the additional police force whose pay is debitable to the General Police Fund are transferred from the district to which the additional police is attached to another, the portion of their pay for the period for which they were attached to the old district may be paid in the old district before the end of the month.

(c) When a Government servant finally quits the service of Government or is transferred to Foreign Service.

S.R.113. (1) If the first six days of the month are public holidays on which pay and allowances are not disbursed at the Bank, Government may, at their discretion, direct the payment of monthly pay bills other than those of gazetted Government servants on the last working day before the holidays.

Note. – This power may be exercised in respect of their own and subordinate offices by such other authorities as may be authorised by the Government to give directions in this behalf.

(2) The Government may in special cases relax any of the conditions specified in this rule.

Forms and Preparation of Bills.

S.R. 114. The forms on which claims for pay, allowances etc. are to be preferred and the detailed procedure to be observed in the preparation and presentation of such claims, shall be regulated by the provisions contained, in the case of gazetted Government servants, in Section III and in the case of non-gazetted Government servants, in Section IV of this Chapter.

Deductions From Bills.

Fund and Income -Tax Deductions.

S.R 115. (i) The duty of noting the proper deductions to be made from the pay bills on account of Provident and other Funds shall devolve on the drawer of the bill, but no discretion is allowed in carrying out any order received from the Accounts Officer to make any particular deduction. The procedure to be followed in making such deductions is laid down in Chapter VI.

(ii) Disbursing Officer, i.e. Accounts Officer in case of gazetted officers and Head of offices in case of non-gazetted staff, should, if required under the Income Tax Ordinance 1984, issue to the person from whose salary income tax is deducted at source, an annual consolidated receipt in TR Form No. 16 for the tax so deducted during the financial year.

House Rent Deductions.

S.R 116 (1) When demands for rent of public buildings recoverable from Government servants, are received from the authority in charge of such buildings, the Government servants who draw their own pay bills, and heads of offices in the case of non-gazetted Government servants, shall make the necessary deductions as specified in the demands from the next bill in which pay is drawn. After the recovery has been made, one copy of the demand statement which will be rendered in duplicate, shall be returned to the authority from which it was received after noting the amount recovered, the other copy being attached to the bill from which the recovery has been made. In noting the deductions in the bills, the Classification code of the house rent account to be credited and other particulars as given in the demand statement must be shown.

(2) If the rent recoverable from a Government servant is limited to a certain percentage of the emoluments of the Government servant, the particulars of such emoluments shall be noted in the remarks column of the demand statement before its return. Where after the return of the demand statement, the emoluments of a Government servant are changed retrospectively, such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

(3) The provisions of this rule apply also to other charges, e.g., additional rent recoverable for furniture, electric, water heating and sanitary installations, charges for cost of water, electric energy, etc., which may under the orders of competent authority, be recovered in the same way as, and together with rents of buildings proper.

Recoveries ordered by the Controller General of Accounts and the Chief Accounts Officer.

S.R. 117. Deductions on account of sums disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Controller General of Accounts and the Chief Accounts

Officer. The recovery of a sum disallowed from a pay bill may be madefrom the next pay bill, and of a sum disallowed from travel/transfer expense bill, from the next payment of travel/transfer expense; but sums disallowed from such a bill must be recovered in cash or from the pay bill when the Government servant concerned does not, within a month, present any other travel/transfer expense bill from which they can be recovered.

Attachment of Pay and Allowances, etc., for Debt.

S.R. 118. When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay bill of the Government servant concerned.

Note 1. – The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in section 60(1) of the Code of Civil Procedure, 1908, as amended from time to time. The following is an extract of the relevant provisions of the section.

"60(1). The following property is liable to attachment * * * in execution of a decree * * * * * * * * Provided that the following particulars shall not be liable to such attachment * * namely:-

* * * * * * * * * *

(i) the salary of any public officer * * to the extent of the first hundred Taka and one-half the remainder of such salary: Provided that, where the whole or any part of the portion of such salary liable to attachment, has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months, and, where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree:

* * * * * *

(1) Any allowance forming part of the emoluments of any public officer * * * which Government may by notification in the official gazette declare to be exempt from attachment and any subsistence grant or allowance made to any such officer * * * * while under suspension.

Explanation 2 – In clauses * * * and (i), "salary" means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (1) derived by a person from his employment whether on duty or on leave.

Note 2. – The following declaration has been issued by the Government under clause (1) of sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (Act V of 1908)

The following allowances of public officers serving in connection with the affairs of Bangladesh shall be exempt from attachment:

(i) All kinds of travel/transfer expenses ;

(ii) All kinds of conveyance allowances;

(iii) All allowances granted for meeting the cost of –

(a) uniform, and

(b) rations;

(iv) All allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill stations and

(v) All house-rent allowances.

S.R. 119. In accordance with the above provision, the maximum amount attachable by a Civil Court is to be calculated thus:

If the total gross emoluments earned by the Government servant are represented by X, and the allowances declared to be exempt from attachment (vide note 2 to S.R. 118) and, if the Government servant is under suspension, any subsistence grant or allowance made to him, are represented by Y, the net amount attachable, if any, is $(X - Y)/2 - 50$.

S.R. 120. Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government servant and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

Note. – Recovery of outstanding installments of loans if and when intimated by any Co-operative societies in terms of section 50 of Co-operative Societies Ordinance, 1984, should similarly be made by the disbursing officers from the non-attachable portion of the Government servants' salary. The procedure for disposal of such recoveries should be the same as laid down in S.R. 121 (1).

S.R. 121. Without prejudice to the appropriate provisions of the law as contained in Rule 48 of Order XXI in the First Schedule to the Civil Procedure Code, 1908, as subsequently amended, the procedure to be followed by drawing and disbursing officer in making recoveries from pay bills of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules:

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowance shall be drawn on a pay bill, but only the net amount, after deducting the amount recoverable under the attachment order, shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without undue delay to the Court concerned. The cost, if any, of remittance to a Court of money realised under its attachment order, shall be deducted from the amount realised and the net amount remitted to the Court.

Note (a) . – Notices attaching the pay and allowances of Government servants mentioned below will be sent to the officer mentione against each:

	Judgment-debtor.	Officer to whom notices should be sent
i)	Gazetted Government servants, and non-Gazetted Government servants who are permitted to draw their pay, etc., on bills in forms prescribed for Gazetted Government servants.	Accounts Officer concerned
ii)	Other non-Gazetted Government servants.	Head of the office in which the judgment debtor is employed.

(b) The Accounts Officer will maintain a Register in T.R. form No. 9 (called Attachment Register) in which he should note all orders of attachment immediately on receipt. He should also watch the recoveries of installments and their remittance to the Court concerned. The amount recovered should be remitted to the Court in cash or by cheque if the Court is situated in the same station, otherwise by Bank draft.

In regard to non-Gazetted Government servants mentioned in item (ii) above, the Register will be maintained in the same way by the head of the office, who will remit the amount to the Court in cash or by cheque when the Court is situated at the same station, otherwise by Bank draft

(c) The head of office who remits the amount to the Court in cash or by cheque will obtain a receipt for the amount from the Court, which should be filed with the Acquittance Roll. Similar receipts from Courts for payment by cheque obtained by the Accounts Officer should be filed in the relevant page of the Attachment Register maintained in T.R. Form No. 9.

(d) If the Civil Court declines to receive the amount for any reason, the amount should be refunded to Government account or adjusted by short drawal in the next establishment bill, as the case may be. In case of cheque, the relevant cheque should be cancelled by the Accounts Officer.

(e)The officer maintaining the Attachment Register should initial the Register when the attachment order is first received and note when each installment is recovered and again when the receipt from the Court for the amount paid is received.

(f) In cases when Accounts Officer or a head of office is unable to understand the Court's order, he should apply to the Court for direction.

(2) In the case of an attachment order issued by a court in Bangladesh against a Government servant whose salary is disbursed outside Bangladesh, the appropriate authority in Bangladesh, namely, Accounts Officer in the case of Gazetted Government servants and the departmental drawing officer acting as or on behalf of the Accounts Officer in the case of others, will be responsible for drawing the amounts recoverable monthly in compliance with the attachment order and remitting them to the court concerned, unless timely intimation is received by him of the death of the Government servant or any other event necessitating the discontinuance of such payments.

The Controller General of Accounts or the Chief Accounts Officer will issue such instructions as may be necessary in order to ensure that the amounts that will have to be deducted in compliance with the attachment order are specified with necessary directions to the disbursing authority.

(3) In cases in which a judgment debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed, or the judgment debtor, being a gazetted Government servant, or not being gazetted Government servant but being permitted to draw his pay on a separate pay bill, refrains from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law, the head of the office, or in the case of gazetted Government servant or of a Government servant treated in this respect like a gazetted Government servant, the head of the department/office concerned may draw the pay of the judgment debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the Court concerned.

(4) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in the same way as leave salary or pay drawn by the Government servant concerned, the particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the Court's receipt for the amount shall be filed with the attachment Register or such other suitable record as may be kept by the drawing officer.

First payment of Pay, Allowances, etc.

SR 122. When a Government servant presents his pay bill for the first time, or when the name of a Government servant appears for the first time in an establishment bill, the bill shall be supported by a last pay certificate in the form prescribed by the Comptroller and Auditor General, or if he did not previously hold any post under the Government or is on re-employment after resignation or forfeiture of past service, a health certificate must accompany the bill in conformity with any rule or order governing the conditions of the service to which he belongs. If a pensioner is re-employed, the fact shall be stated in the bill.

Note 1. – The form of last pay certificate prescribed by the Comptroller and Auditor General and the detailed instructions issued by him for its preparation are reproduced in Appendix 7.

Note 2. – When the head of an office is himself a non-gazetted Government servant, he should not sign his own last pay certificate but should obtain one from his superior gazetted Government servant.

S.R. 123. In all cases of transfers, the responsibility for issuing of last pay certificate with a copy to the concerned Government servant rests with Accounts Officer in cases of Gazetted Officers and with the drawing and disbursing officer in cases of non-Gazetted Government servants.

Payment on quitting the Service.

S.R. 124. The last payment of pay or allowances shall not be made to, or in respect of, a Government servant whose pay is drawn on gazetted Government servant's bill form, finally quitting the service of the Government by retirement, resignation, dismissal, death or otherwise, or placed under suspension, until the disbursing officer has satisfied himself by reference to the Accounts Officer concerned and to his records that there are no demands outstanding against him. In cases of other Government servants, payments may be made on the responsibility of the head of the office concerned without reference to the Accounts Officer.

Death of Payee.

S.R 125. Pay and allowances can be drawn for the day of the person's death; the hour at which death takes place has no effect on the claim.

Note. – "Day" for the purpose of this rule and S.R.228 should mean a calendar day beginning and ending at midnight.

S.R. 126. Pay and other allowances claimed on behalf of a deceased Government servant may be paid to the claimant on production of succession certificate from the Chairman of union council or, in case of metropolitan areas, from the Ward Commissioner and after such enquiry into the rights and title of the claimants as may be deemed sufficient. The drawing and disbursing officer may also make payment on execution of an indemnity bond, with such sureties as he may require, if he is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of the succession certificate.

In case of any doubt, payment should be made only to person producing the legal authority.

Note 1. – In making payment of arrears of pay under this rule to legal heirs of deceased Government servants, the procedure laid down in S.R.124 should be followed.

Note 2. – The form of indemnity bond mentioned in this rule is prescribed as TR Form No. 10.

Note 3. – This rule applies also in the case of gazetted Government servants.

Place of Payment.

Pay and allowances.

S.R. 127. Save as hereinafter provided and subject to any special rule or procedure that may be prescribed by departmental regulations, bills for pay and allowances are ordinarily payable at the accounts office in the jurisdiction of which the claim arises.

S.R. 128. In case of transfer, the pay due in respect of the old post, which has not been drawn at the time of transfer, may be drawn at the new headquarters or at the place where the pay in respect of the new post is drawn.

S.R.129. When a gazetted Government servant proceeds on leave and is permitted to draw his leave salary from a different Accounts Office in Bangladesh, the pay and allowances due to him for the broken period of the month in which he proceeds on leave may be drawn along with his leave salary.

Leave Salary.

S.R. 130. Subject to any special rule or procedure that may be prescribed by departmental regulations, the leave salary of a gazetted Government servant, who draws his leave salary in Bangladesh, may be paid at any Accounts Office in Bangladesh and leave salary of a non-gazetted Government servant may be drawn from that Accounts Office or office of disbursement only from which his pay could be drawn if he were on duty.

The Government may by special orders exempt any particular class of non-Gazetted Government servants from the operation of this Rule.

Bills of Inspecting Officers and their Establishment.

S.R. 131. A Government servant whose duty requires him to travel about on inspection, shall ordinarily take with him a last pay certificate which will enable him to draw from the nearest Accounts Office or office of disbursement within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Accounts Officer's jurisdiction to another's, the last pay certificate will be countersigned by both. In such a case, no advance is made and no recovery or adjustment becomes necessary. Similarly, he may draw his travel expense on the prescribed bill form with necessary certificates countersigned by the controlling authority, if any, but he cannot take advances on account of travel expense.

S.R. 132. When a part of his establishment moves with an inspecting officer, the head of the office may grant a last pay certificate for that part in order to enable him to draw from another Accounts Office or office of disbursement such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters.

Pay due to Government servants absent out of Bangladesh.

S.R. 133. If pay or allowances be due in Bangladesh to a Government servant absent out of Bangladesh, he must make his own arrangements to receive it in Bangladesh.

Payment of Pay, Leave Salary, etc.

Pay and Allowances.

S.R. 134. Save as hereinafter provided, pay and allowances may be paid only upon the personal claim of the Government servant concerned and to his personal receipt and not otherwise, except under the special authority in each case of the Government or of the Controller General of Accounts or Chief Accounts officer. The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive money on his account, but there can be no endorsement on the bill to pay to any such person; and in such a case, the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger.

S.R. 135. Pay and allowance of a Government servant who is not authorised to draw his own bill may, when he is unable to present himself in person to receive payment be paid to the person bearing a

letter of authority from him. The letter of authority signed by Government servant himself, will have to be surrendered by the concerned person to the drawing and disbursing Officer. The person receiving payment must also furnish a formal receipt to show that the money has been actually received by him. Government accept no responsibility in respect of money handed over on letter of authority.

Leave Salary.

S.R. 136. A Government servant who signs his bills himself, when claiming leave salary in Bangladesh, must either appear in person at the place of payment or furnish a life certificate signed by a responsible Government officer or some other well known and trustworthy person.

S.R. 137. A Government servant who signs his pay bills himself may draw his pay thorugh a Bank.

Section III—Bills of Gazetted Government Servants.

Introductory.

S.R. 138. The provisions of this Section shall apply primarily to claims of gazetted Government servants, including those of non-gazetted Government servants drawing their pay in the forms provided for gazetted Government servants, which are payable on bills drawn directly on the Accounts Office. With regard to claims of Government servants which are payable by or through departmental office of disbursement, these rules shall apply subject to such variation or modification as may be authorised by departmental regulations.

Form of Bills.

Pay, Fixed Allowances, etc.

S.R. 139. (1) The pay and fixed allowances of a gazetted Government servant shall be claimed on bills in T.R. Form No. 13. A Government servant who draws an additional allowance for a separate office need not present a separate bill for it unless it is payable from a source other than the general revenue of the Government.

(2) Subject as hereinafter provided in this Section, the forms prescribed in this rule shall be used for claims relating to leave salary and all occasional payments to a gazetted Government servant that are made on his personal account.

Note. – Instructions for drawal of salary and travel expenses bill by members of National Assembly are contained in Appendix 8.

S.R. 140. The Government may permit certain classes of Government servants, who are not ranked as gazetted Government servants, to draw their pay and fixed allowances separately in the form provided for gazetted Government servants instead of through the pay bill of their office establishment under such condition as may be prescribed by the Government.

S.R. 141. Claims for house allowance admissible under any special rules or orders shall be supported by certificates in the form prescribed in such rules or order.

Travel/Transfer Expenses.

S.R. 142. Travel/Transfer expenses bills of a gazetted Government servant shall be drawn in accordance with rules under which such expenses may be due. For mileage, halting or daily allowance, T.R From No. 14 is prescribed for general use.

S.R. 143. When a circuitous route is taken, the reason for doing so must be stated on the bill. When a Government servant is entitled to draw actual expenses, such expenses shall, in the absence of special orders to the contrary, be set forth in detail.

S.R. 144. The provisions of clause (ii) of S.R.159 apply *mutatis mutandis* to bills for Travel/Transfer expenses of gazetted Government servants.

Advances.

S.R. 145. Advances to a gazetted Government servant on transfer or on the authority of tour may be drawn from the Accounts Office on the form prescribed for usual salary or Travel/Transfer expenses bill, as the case may be, on the sanction or a duly certified copy thereof appended to the bill.

Note. – The sanction to personal advances may, if preferred, be obtained in the form of countersignature on the bill itself before it is presented for encashment.

Rewards for Proficiency in Languages.

S.R. 146. Bills for rewards under civil rules to Civil Officers, including Military Officers in civil employ shall be presented to the concerned Accounts Officer for payment. Bills for rewards under military rules to Military Officers in civil employ shall be submitted to the concerned Accounts Officer, who will pass them for payment after having them checked by the concerned officer of the Controller General of Defence Finance.

Section IV—Bills of Non-Gazetted Establishment.

Introductory.

S.R. 147. The Rules of procedure prescribed in this Section shall apply to personal claims of non-gazetted Government servants whose pay, allowances, etc., are payable on bills drawn directly on the Accounts Office. In their application to personal claims of non-gazetted Government servants, which are payable at a departmental office of disbursement, these rules are subject to such variation or modification as may be authorised by departmental regulations.

Monthly bills.

S.R. 148. For purposes of this Section, parts of an establishment under the same officer, which appertain to different Ministries/Divisions, shall be regarded as distinct establishments, e.g., a Deputy Commissioner's Relief Establishment shall be treated as distinct and separate from his Land Revenue establishment.

S.R. 149. In the bill presented for payment, the establishment shall be distributed in such sections as may be fixed by the Chief Accounts Officer in communication with the head of the office or establishment concerned.

Form and Preparation.

S.R. 150. (1) Bills for pay, fixed allowances and leave salaries of the establishment shall be prepared in T.R. Form No. 15, the instructions printed on the form being carefully observed. Except as provided in S.R.152, the name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated either against the name of the Government servant in the body of the bill or in a note at the foot of the page.

(2) The various sections comprising the establishment shall be shown separately, the description of each section as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

Note. – All fixed allowances, including permanent travelling allowance, conveyance allowance, horse allowance, etc., should be drawn in the establishment pay bill.

S.R.151. The entries in all the money columns of the bill shall be totalled separately under each section and the totals written in red ink. The totals must be checked by the drawing officer himself or by some responsible person other than the clerk preparing the bill.

S.R. 152. (1) The names of Police Constables may be omitted from pay bills; provided a certificate in the following form is endorsed on the bill:–

'Certified that all persons whose names are omitted from, but whose pay has been drawn in this bill, have actually been employed during the month, and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy.'

The Government may, in consultation with the Controller General of Accounts, extend the provisions of this rule to specified classes of establishment when the entry of names in the bills is not essential for checking purpose.

(2) The claims of Government servants whose names are omitted under the provisions of this rule, shall not be lumped together and entered as a single item in the bills, but the bills must show separately the numbers on different rates of pay or with different designations.

Absentee Statement.

SR 153. (1) The monthly bill shall be supported by an absentee statement in T.R. Form No 17, if any person was absent during the month, either on special duty or suspension, or with or without leave other than casual leave, or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it.

(2) Officers drawing establishment pay bills in which compensatory allowances etc., are drawn for absentees, should furnish on the pay bill a certificate in the following form—

"Certified that in cases where compensatory allowances have been claimed during leave/temporary transfer, the likelihood of the officers returning to the same or similar posts was recorded in the original orders sanctioning the leave /temporary transfer".

Note 1. – When an officer signs an absentee statement accompanying an establishment bill, he should see that a diagonal line is drawn across the blank space, if any, below the last entry.

Note 2. – In the case of Constables, the requisite absentee statement may be dispensed with, provided the names of the absentees and full particulars of their absence (e.g., leave, deputation, suspension, etc.) are clearly shown in the body of their bills.

Increment Certificate.

S.R 154. To the first bill in which a periodical increment is drawn for a Government servant, a certificate in T.R.18 shall be appended.

S.R.155. T.R. Form No. 18 may be used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extraordinary leave, etc., and, if he has held the post in an officiating capacity, all other kinds of leave which are shown in the tabular portion of the certificate. An increment so earned may be drawn in the establishment bill without further authority.

S.R. 156. When an increment claimed operates to carry a Government servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant concerned is fit to cross the bar.

Overtime Allowance.

S.R. 157. Subject to any general or special orders issued by the Government in this behalf, every bill in which overtime allowances are claimed, shall contain a certificate of the head of the office to the following effect:-

"Certified that –

(1) the persons for whom overtime allowances are claimed in this bill have actually earned them by working overtime ;

(2) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct ;

(3) the overtime allowances are claimed at rates sanctioned by competent authority."

Note. – In cases in which overtime is paid out of fees recovered from private parties and credited in the Government account, the drawing officer should certify on the bill that the prescribed fees have been realised and credited into the Government Account.

Arrear Bills.

S.R. 158. Arrears of pay, fixed allowances or leave salary shall be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed over again.

Subject to the conditions laid down in S.R.61 such bills can be presented at any time and may include as many items as are necessary.

Travel/Transfer Expenses Bills.

S.R. 159. Bills for travel/Transfer expenses other than permanent or fixed allowances, shall be presented in accordance with the following rules:-

(i) The bill should be prepared in T.R. Form No 19, the instructions printed on the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.

Note. – Travel/Transfer expenses of non-Gazetted Government servants, who are permitted to draw their salary in the gazetted officer's salary bill form, should be drawn in the travel/transfer expenses bill form prescribed for gazetted Government servants.

(ii) When actual expenses are drawn on account of carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travel/transfer expenses bill. For the purpose of drawing the expense on account of a family, or the higher weight expenses, a certificate must be furnished by the Government servant of the number and relationship of the members of his family for whom the expenses are claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effect, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed.

(iii) Separate bills shall be submitted for Government servants of different grades under the travel/transfer expenses rules, if the bills require different treatment in the Accounts office.

(iv) All travel/transfer expenses bills must bear a certificate of the drawing officer in the following form:-

"Certified that I have satisfied myself that the amounts included in the bills drawn previously to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill), have been disbursed to the Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll."

S.R. 160. No travel/transfer expenses bill shall be presented at the Accounts Office before it has been countersigned by the controlling officer concerned, save where any special rule or procedure has been authorised by departmental regulations.

Section V—Expenditure on Supplies & Services and Repairs & Maintenance.

Sub-section I—Introductory.

S.R. 161. The term "expenditure on supplies & services and repairs & maintenance" used in this section mean and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical working of a department, other than those which are classified in classification chart under capital expenditure.

S.R. 162. The procedure prescribed in this section shall apply to all items of expenditure classified in the classification chart under the broad economic categories of supplies & services and repairs & maintenance.

S.R. 163. The provisions of this section shall apply primarily to items of expenditure on supplies & services and repairs & maintenance of heads of offices etc., who draw money by bills drawn on the Accounts Office. Other departments and offices are also subject to the rules in this Section, except in so far as they are supplemented or modified by the departmental regulations.

Sub-Section II — General Rules.

Classification of Items of Expenditure on Supplies & Services and Repairs & Maintenance.

S.R. 164. Items of expenditure on supplies & services and repairs & maintenance incurred on the public service are divided into the following classes, the classification adopted in each department or office being determined by orders of competent authority:-

(i) Contract items—items of expenditure for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.

(ii) Scale-regulated items-- comprise such items of expenditure as may be regulated by scales laid down by competent authority, e.g., rewards for destruction of wild animals, etc.

(iii) Special items-- include such items of expenditure, whether recurring or non-recurring, as cannot be incurred without the previous sanction of superior authority.

(iv) Countersigned items--- include such items of expenditure as may require the approval of some controlling authority before they can be admitted as legitimate expenditure against the Government.

(v) Fully-vouched items--- comprise such items of expenditure which require neither special sanction nor countersignature, but may be incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without countersignature.

Note. – The five categories of expenditure on supplies & services and repairs & maintenance set forth above are not necessarily mutually exclusive. There may be items on which special expenditure may be regulated by scales, or on which a bill for scale-regulated expenditure may require countersignature. When an expenditure bill falls within two or more classes, the procedure prescribed in sub-section IV of this section for each of these classes should, as far as possible, be applied to it.

Permanent Advances.

S.R. 165. Government officers who have to make payments for items of expenditure on supplies & services and repairs & maintenance before they can place themselves in funds by drawing bills for these items on the Accounts Office may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority, subject to recoupment on presentation of bills.

Note 1. – Permanent Advance is drawn in Form No. T.R. 32.

Note 2. – The following procedure should be observed in making payments out of the permanent advance held by the Secretary to the President and the Secretary to the Prime Minister on account of President's and Prime Minister's discretionary grant respectively __

(a) As soon as the President or the Prime Minister announces a grant, the Secretary to the President or Prime Minister, as the case may be, will issue a cheque out of the Bank Accounts in favour of the payee and obtain receipts from him (payee).

(b) The Secretary to the President and the Secretary to the Prime Minister will draw the permanent advance by drawing bills supported by a statement of expenditure.

General Limitations.

S.R. 166. All expenditure actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

S.R. 167. No money shall be drawn from the Accounts Office unless it is required for immediate disbursement. It is not permissible to draw money from the Accounts Office in anticipation of demands or to prevent the lapse of budget grants.

S.R.168. As far as practicable, one register may be maintained for one Ministry/ Division/Department unless the Controller General of Accounts or Chief Accounts Officer requires otherwise.

S.R. 169. (1) Save as hereinafter provided in this rule, no pay of any kind and no additions to pay may be drawn on bills for expenditure on purchase, supplies and services (T.R. Form No. 21).

(2) Subject to any general or special orders issued by the Government, the pay of the Members of Lower Subordinate Service, by whatever designation they may be called, who have been or

may be declared by a competent authority to be ineligible for pension and who discharge the duties of the classes mentioned below, may be treated as expenditure on supplies and services :-

(i) Hot weather establishment;
(ii) Coolies engaged on manual labor and paid daily or monthly wages;
(iii) Sweepers; and
(iv) Dhobies, tailors, grass-cutters, etc.

S.R. 170. Expenditure incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates, shall be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid.

S.R. 171. In the case of all other Members of Lower Subordinate Services whose pay is drawn on purchase, supplies and services bills, a certificate in the following form shall be furnished by the disbursing officer---"Certified that all Members of Lower Subordinate Service whose pay has been charged in this bill were actually entertained in Government service during the period concerned."

Responsibility of Drawing Officers.

S.R. 172. Every Government officer shall exercise the same vigilance in respect to expenses on supplies and services etc. as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of expenses on contract items of supplies and services etc. proposed expenditure does not cause any excess over the contract grant.

Responsibility of Controlling Officers.

S.R. 173. The countersigning officer shall be responsible for seeing (i) that the items of expenditure included in purchases, supplies and services bill are of obvious necessity and are at fair and reasonable rates, (ii) that previous sanction for any item requiring it is attached, (iii) that the requisite vouchers are all received and in order, (iv) that the calculations are correct, and specially (v) that the grants have not been exceeded nor are they likely to be exceeded and (vi) that the Accounts Officer concerned has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly he shall communicate with the drawing officer and insist on its being checked. He should also arrange with his subordinate officers for reporting to him monthly expenditure to enable him to exercise a check on the total expenditure against the total appropriation under his control.

Cancellation and destruction of sub-vouchers.

S.R. 174. The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers---

(i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after lapse of three years.

(ii) Every sub-voucher, which under the provisions of Sub-section IV of this Section, is not forwarded either to the Accounts Officer or to controlling officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorised to draw the purchases, supplies & services bills of the office. The cancellation should be made at the time when the bill, in which the sub-voucher or sub-vouchers are included, is actually signed. If the amount of sub-voucher exceeds the permanent advance, the cancellation should be made immediately the payment is made and entered in the register of supplies & services and repairs & maintenance.

(iii) Sub-voucher submitted to a controlling officer, which he is not required to forward to the concerned Accounts Officer, should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time of countersignature of the bill.

(iv) In all cases in which sub-vouchers are not required to be submitted to the concerned Accounts Officer or the Controlling Officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been destroyed or so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Accounts Officer.

Note 1. – Sub-vouchers which are required to be sent to the Accounts Officer should not be cancelled either by the drawing officer or by the controlling officer as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accounts Officer.

Note 2. – These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government servants in their official capacity.

Sub-section III—Record of Expenditure on Supplies & Services and Repairs & Maintenance.

Register of Supplies & Services and Repairs & Maintenance.

S.R. 175. A register of expenditure on supplies & services and repairs & maintenance shall be kept in each office and the head of the office or a gazetted officer authorized by him, shall initial against the date of payment of each item.

S.R. 176. The standard form of the register will be in T.R.Form No.20. The actual details such as the number of columns to be opened, and such further detailed classification as may be required for the purpose of control, may be settled by the Controller General of Accounts and the controlling authority to suit the conditions of each department and office.

As a general rule, each item which has an economic code will have a separate column with appropriations noted at the top.

Note 1. – If more convenient, a separate register may be maintained for specific items.

Note 2. – If during the absence of the head of the office and of the gazetted officer to whom the duty of maintenance of the register has been delegated, the entries in the register have been initialled by a non-gazetted Government servant, the register must be reviewed and the entries re-initialled by the head of the office or such gazetted officer on return to duty in the headquarters.

S.R. 177. As each payment is made, entries must be made in the register of the date of payment, the name of payee and the number of sub-vouchers and the amount in the proper column.

S.R. 178. To enable the disbursing officer to watch the progress of the expenditure under each item as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total, so as to include all payments under each item from the commencement of the year up to the end of the last expired month.

Sub-section IV- Bills for Expenditure on Supplies & Services and Repairs & Maintenance.

General.

S.R. 179. (1) When it is necessary to draw money for expenses on account of supplies & services and repairs & maintenance, as for example, when the permanent advance begins to run short, or, when a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register or registers, the columns added up and totals posted in separate bill for each item of expenditure. The head of the office, or the officer to whom this duty has been delegated, shall carefully scrutinise the entries in the register or registers with the sub-vouchers, initial them if this has not already been done and sign the bill which will then be dated, numbered and presented for payment at the Accounts Office.

(2) The account classification code number of the item/items of expenditure on supplies and services etc. may be entered in the bill and the totals posted against them, provided that in cases of expenditure requiring explanation, full details of the charges must be entered in the bill except when they are given in the sub-vouchers sent to the Accounts Office.

Note. – When the permanent advance is running short, a demand may be presented in excess of the balance; this item too should be entered in the register and included in the bill, the number given being that which the sub-voucher or sub-vouchers will bear when payment has been made.

S.R. 180. Supplies and services bills preferring claims for rents, electricity and other connected charges on account of private buildings hired or requisitioned by the Government for accommodation of Government Offices should be accompanied by the following certificates signed by the disbursing officer

"Certified that the amount drawn on account of rent, rates and taxes in the bill No. ...., dated the.........................., was actually paid to the parties concerned and that–

(i) no portion of the building for which the expenditure was incurred was utilised for residential or other purposes during the period the charges were paid;

(ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the undermentioned Government servants from whom it was due";

Provided that in the case of drawing and disbursing officers who do not find it possible to furnish the first portion of the certificate prescribed above due to the fact that the imprest amounts held by each of them are much less than the monthly rate of expenditure on rent, rates and taxes, etc., required to be paid by each of them to different parties, the following certificate should be furnished in lieu of the first portion of the certificate prescribed above–

"Certified that –

(a) the amounts drawn on account of rent, rates and taxes, etc., in the previous bill No. .... dated..................have actually been paid to the parties concerned and that

(b) the amounts drawn in this bill will be paid to the parties on realisation".

S.R. 181. (1) Subject to any order or instruction issued by the Government in this behalf a bill for payment to suppliers, etc., which cannot be met from the permanent advance, may be endorsed for payment to the party concerned. This procedure shall not apply to cases where the disbursing officer is authorised to incur expenditure by drawing cheques on the Bank.

(2) Whenever under the provisions of this rule, a bill is endorsed to a private party, by the drawing officer, he shall issue an advice simultaneously to Accounts Officer concerned, giving full particulars of the bill. The item must at once be entered in the relevant register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

(3) An endorsement on a bill by a drawing officer in favour of a messenger is not an endorsement for the purpose of this rule.

Note. – Endorsement will in all cases remain current for three months only, counting from the date of issue. In the case of bills issued in the last quarter of the year, however, an endorsement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of June.

S.R. 182. When, in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the handwriting of the disbursing officer to the effect that the payment has been duly made, shall be submitted to the Accounts Officer in support of the payment in lieu of the payee's receipt ordinarily required.

Expenditure on Contract Items.

S.R. 183. In respect of expenditure on contract items, the bill shall be presented in T.R. Forrn No. 21. Sub-Vouchers for more than Tk. 25 shall be retained in the office while the others shall be destroyed or so defaced that they cannot be used again.

Fully-vouched Items of Expenditure.

S.R. 184. (1) Officers whose bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the Accounts Office, need not submit monthly bills; but they should draw money from the Accounts Office by bills in T.R. Form No. 21, showing full details of the expenses.

Note. – The following illustration explains the second condition. A, whose bills do not require countersignature, has subordinates who hold part of his permanent advance and place themselves in funds by sending paid vouchers to A and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B donot require countersignature, but his subordinates are allowed to deal direct with some accounts office, presenting bills for payment which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills against which payments have been received by himself or his subordinates.

(2) Unless in any case the Comptroller and Auditor General directs otherwise, sub-vouchers for more than Tk.25 shall be submitted to the Accounts Office.

Scale Regulated Items and Special Items of Expenditure.

S.R. 185. Scale regulated items of expenditure and special items of expenditure which require the previous sanction of superior authority before they can be incurred shall be drawn in the bill in T.R. Form No.21 with a full description of the charges and accompanied by sub-vouchers above Tk.25 or such other limit as may be prescribed by the Comptroller and Auditor General. In the case of special items, the orders of sanctioning authority must be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent month's bill shall bear a note of how much has been spent up-to-date under the sanction.

Countersigned Items of Expenditure.

S.R. 186. Except in the case of items requiring countersignature before payment, expenditure on supplies and services etc falling under this group may be drawn from the Accounts Office by presentation of bills in T.R. Form No.21 without countersignature subject to subsequent presentation of detailed bills to the controlling officers for countersignature and transmission to the Accounts Officer in accordance with the procedure hereinafter prescribed.

Note. – The conditions under which the Secretary to the Public Service Commission is allowed to draw for payment of remuneration to examiners and printers appointed in connection with the various examinations held by the Commission are laid down in Appendix 9.

S.R. 187. A certificate to the effect that the monthly detailed bill in respect of bills drawn in the previous month without countersignature has been submitted for countersignature to the controlling officer on such and such a date shall be attached to the first bill without countersignature presented for payment after the 10th of each month. On no account may a bill without countersignature be cashed after the 10th of the month without this certificate.

S.R. 188. From the monthly totals of the register of supplies & services and repairs & maintenance, the monthly detailed bill shall, in the case of expenses countersigned after payment, be prepared in T.R. Form No.21 headed *"Not payable at the Accounts Office"* and showing the monthly total of each column. The numbers assigned to the sub-vouchers shall be entered in detail against each item; and the number and date of every bill cashed at the Accounts Office without counter-signature and the sub-vouchers included in each, shall be shown in a memorandum at foot. The amount shown in the bill must be agreed with the total of the bills without countersignature cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained.

The detailed bill shall be signed by the head of the office and submitted to the controlling officer, or if there be no controlling officer to the Accounts Officer direct, with all sub-vouchers above Taka 25, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

Note 1. – The limit of Tk. 25, above which sub-vouchers are required to be submitted to the Accounts Officer, is subject to alteration by the Comptroller and Auditor General.

Note 2. – A district officer need not personally give the certificate required from a disbursing officer; with the sanction of the competent authority he may delegate the duty to one of his Gazetted subordinates.

S.R. 189. If, in any month, the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary, shall be sent to the countersigning officer with the detailed bill.

Countersignature.

S.R. 190. On receipt of the monthly detailed bill in the office of the countersigning officer, it shall be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, must be noted on the bill, and in the register for expenditure on supplies and services etc. or such other record as may be kept in the office of the controlling officer. The countersigning officer shall then record the date of admission under his initials, sign the bill and dispatch it to the Accounts Officer direct, with the sub-vouchers for items for more than TK.100, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

Note 1. – The limit of Tk.100 is subject to alteration by the Comptroller and Auditor General.

Note 2. – In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

Note 3. – A register may also be kept in the office of the controlling officer in such form and according to such method as may be settled by Government in consultation with the Controller General of Accounts.

Disallowances.

S.R. 191. After despatch of the detailed bill to the Accounts Officer, the countersigning officer shall communicate any disallowance to the drawing officer and its amount shall, without fail, be refunded by short drawing in the next bill presented at the Accounts Office for the same department or office. The gross amount of each sub-voucher shall be entered in such bills and below the total shall be entered "deduct disallowed from bill of ....Tk. ....," the receipt given being for the net amount only. If, after correspondence, the countersigning officer withdraws his objection, the amount may be redrawn in the next bill presented at the Accounts Office by entering after the total of the sub-vouchers "Add amount of disallowance from bill of .... refunded by deduction from bill No. .... dated ...., and allowed as per ....," the receipt would be for the gross amount, and the items would be re-included in the next monthly bill.

S.R.192. Bills requiring countersignature before payment shall also be drawn in T.R.Form No 21.

Inspecting Officers' Bills.

S.R. 193. An inspecting officer who is not authorised to take advances on account of supplies and services for office must provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different Accounts Offices or offices of disbursement, bills in the T.R. form No. 21.

In the case of countersigned bills, one detailed bill may adjust moneys drawn at more than one Accounts Office, details of places of payment of the several bills, as well as their dates of payment and amounts, being noted at foot of the bill. The amounts drawn must be taken as final payments, and not as advances.

Sub-section V — Miscellaneous Rules.

Service Postage Stamps.

S.R.194. The following procedure shall be adopted by Government officers for obtaining service postage stamps from treasury:-

A bill in T.R. Form No 21 should be prepared by the departmental officer when he requires service postage stamps. The bill shall be submitted to the concerned Accounts Office which shall pass it after necessary check regarding appropriation and issue the cheque. The drawing officer shall draw up a chalan (T.R.Form No 6)for the amount of cheque, get it enfaced by the Treasury Officer and deposit the cheque in the Bank with the chalan. The Bank shall receive the money and return the original copy of the chalan to the Drawing Officer. The Drawing Officer shall furnish the copy of the chalan to the Treasury Officer who shall supply the stamps.

Section VI — Pension Payment.

Sub-Section I — Place of Payment.

S.R. 195. (i) Pensions payable in Bangladesh may be paid from any Accounts Office in Bangladesh performing the functions of a pension disbursing office with the consent of, and subject to such conditions, as may be laid down by the Controller General of Accounts.

(ii) Pensioners who retired from the Postal, Telephone and Telegraph Departments, may, subject to any general or special order issued by the Government in this behalf, shall draw their pensions from any Post office in Bangladesh.

(iii) Pensions due to defence services pensioners are disbursed by the concerned Finance Controller, Defense Finance, through designated commercial Banks.

(iv) Pensions due to officers and staffs of the Bangladesh Railway, subject to any general or special order issued by the Railway authority, shall be drawn from designated Railway stations in Bangladesh.

(v) At his option, a pensioner may draw his pension as fixed by the Accounts Officer through his Bank Account in an authorised bank. Banks will be reimbursed by the Accounts Officer on presentation of monthly bill.

Sub-Section II — Authority for Payment.

Pension Payment Orders.

S.R. 196. (1) Payment of pension can be made only upon Pension Payment Orders issued by the Accounts Office.

(2) In issuing a Pension Payment Order, the Accounts Officer will:

(i) attach to the Order a specimen signature of the pensioner if he can sign his name and, except in the case of pensioners specified in clause (2) of S.R.225, thumb and finger impressions of the

left hand, the specimen signature and thumb and finger impressions being duly attested by the head of the office concerned or by some other responsible person; and

(ii) paste a certified copy of the pensioner's photograph in passport size on the Accounts Officer's portion of the Pension Payment Order. This requirement will not apply to any person specially exempted by the Government from the operation of this rule.

Note. – For pensions payable at the offices of the Controller General of Accounts and Chief Accounts Officers, the purpose of the Accounts Officer's portion of the Pension Payment Order is served by the Audit Register kept by the offices of Controller General of Accounts and Chief Accounts Officers in which the necessary particulars relating to each pensioner are entered in full.

S.R. 197. (i) The pensioner's portion of the Pension Payment Order shall be made over to the pensioner by the concerned Accounts Office after proper identification when he appears to receive pension for the first time. The specimen signature or the thumb impression, as the case may be, of the pensioner shall be taken where necessary, in the space provided for the purpose in the Accounts Officer's portion of the Pension Payment Order. Disburser's half is kept at the Accounts Office from where the pensioner wants to draw pension. It is sent to the concerned office of the bank if pensioner desires to take payment from a bank.

(ii) Accounts Officer's portion of Pension Payment Order (Disburser's half) shall be pasted in serial order in the files. These files must be kept in the personal custody of the Accounts Officer in such manner that pensioners shall not have access thereto.

S.R. 198. When a pensioner is specially exempted from personal appearance, the fact shall be noted by the disbursing officer on his Pension Payment Order and in all cases of non-appearance of a pensioner, a note shall be made on the Pension payment Order of the form in which proof was given, within each year, of the pensioner's continued existence, e.g. appeared in person on .... and the initials of the disbursing officer or of the officer verifying the fact, shall be put against the note.

S.R. 199. The Accounts Officers shall renew Pension Payment Order in cases in which pensioner's portion is lost, worn, or torn, or the entries on the reverse of either the pensioner's or the Disburser's portion are completely filled up. The renewed Pension Payment Orders shall bear the old number, date and *facsimile* of signature of the issuing officer and the old ones, if available, shall be retained by the Accounts Officer for three years and then destroyed. A note of the issue of the new Pension Payment Order shall be made in the "Remarks" column of the register mentioned in S.R. 202.

S.R. 200. On the renewal of a Pension Payment Order, the portion of the original order containing the *facsimile* of the pensioner's signature, or his thumb impression, as the case may be, and the copy of his photograph, where it is kept, shall be cut off from the old and pasted on the renewed Pension Payment Order, before the latter is signed by the Accounts Officer.

S.R. 201. In case an anticipatory Pension Payment Order has been issued in favour of a pensioner, special care shall be taken to return both halves of the anticipatory payment order, together with the voucher for the first payment of the final pension, to the Accounts Office concerned.

Register of Pension Payment Orders.

S.R. 202. Each Accounts Office disbursing pensions shall keep a Register in T.R. Form No. 22, of the Pension Payment Orders issued by the Office. After seeing that a new order is correctly entered in this register, the Accounts Officer shall put his initials in the column of 'Name of Pensioners' and rule a

red ink line across the page below the entry. The column of "remarks" will be blank as long as order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner or application for transfer or otherwise, which causes it to be permanently struck off the list of pensioners under his payment, the date and cause of return shall be entered there under the Accounts Officer's initials.

S.R. 203. On the receipt of an intimation about the death of a pensioner, prompt action shall be taken to record the fact in the register and on the Disburser's portion of Pension Payment Order.

S.R. 204. Pensions which are not granted for life but are subject to special conditions, e.g., when they are to cease on marriage, or at a given age, or under other specified circumstances, shall not be entered in the same register with other pensions, but shall be recorded in special registers to be kept for the purpose.

Additional columns shall be opened in such register to show clearly and precisely the special limitations and conditions attached to each pension of this category.

Sub-Section III — Manner Of Payment.

Due Date.

S.R. 205. Pensions fixed at monthly rates are payable monthly on or after the first day of the following month.

S.R. 206. If the first six days of a month are public holidays on which pensions are not disbursed at the bank or Accounts office, the Government may, if it thinks fit direct the payment on the last working day before the holidays.

The Government may in special cases relax any of the conditions specified in this rule.

Payment of Claims.

S.R. 207. Save as hereinafter provided, a pensioner must take payment in person after identification by comparison with the Pension Payment Order.

S.R. 208. A pensioner specially exempted by the orders of competent authority from personal appearance, a female pensioner not accustomed to appear in public, or a pensioner who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension through a representative upon the production of life certificate signed by a responsible Government Officer or by some other well-known and trust-worthy person.

S.R. 209. A pensioner of any description, who produces a life certificate signed by a person exercising the powers of a Magistrate under the Criminal Procedure Code or by any Registrar or Sub-Registrar appointed under the Registration Act, 1908, or by any pensioned officer who, before retirement exercised the powers of a Magistrate, or by any Gazetted officer, or by an Assistant Judge, or by a member of the National Assembly, is exempted from personal appearance.

S.R. 210. Payment of pensions to police pensioners may be made in accordance with the rules in this sub-section, but if the disbursing officer entertains any doubt as to the identity of such a pensioner, he may require the local Inspector of Police to identify him. The Inspector would then be responsible for the correct identification of the pensioner.

S.R. 211. A pensioner not resident in Bangladesh may draw his pension in Bangladesh through a duly authorised agent, who must produce a certificate by the Ambassador/High Commissioner of the country in which he resides or an officer authorised by him on each occassion, that the pensioner was alive on the date up to which his pension is claimed, unless the agent has executed a bond to refund overpayments and produce such a certificate as aforesaid at least once a year.

S.R. 212. A pensioner of any description resident in Bangladesh is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund overpayments and produce at least once a year a life certificate signed by a person authorised under S.R. 209 to sign such certificate.

S.R. 213. The pension of a person drawing the pension through an authorised agent who has executed a bond to refund overpayments, shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the Disbursing Officer shall be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, shall promptly stop further payments.

S.R. 214. When a pensioner is a minor, or is for any other reason incapable of managing his own affairs, and has no regularly appointed manager or guardian, or when no such manager or guardian is nominated by the sanctioning authority, the Deputy Commissioner may, on application by, or on behalf of, the pensioner, and subject to such conditions as he may impose, declare any suitable person to be the manager or guardian for the purpose of receiving, on behalf of the pensioner, the pension due to him and payment of pension may be made to such manager or guardian in the same way as to the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time, be revoked or altered at the discretion of the Deputy Commissioner.

Forms of Pension bills and connected Certificates.

S.R. 215. (i) When a pensioner personally submits his Pension Payment Order to the Accounts Office, the Accounts Officer shall make entries in a register in the following form:-

1	2	3	4	5	6
Name of the Pensioner	No. of P.P.O. and date	Month	Amount	Signature of the Pensioner	Signature of the Accounts Officer

A revenue stamp will be pasted on the signature column of the Pensioner in the register of Pension Payment.

(ii) when a pensioner is unable to present himself to draw pension, he may nominate a representative authorising him to draw pension on his behalf. The representative will put his signature in signature column of the register. The accounts officer shall compare the signature of the pensioner maintained in the Accounts Office with the signature given by the Pensioner in the authorisation letter.

(iii) Accounts Officer shall then put his signature in the relevant column of the Pension Payment Order authorising payment of pension and return the book to the pensioner.

(iv) The pensioner will submit the P.P.O. signed by the Accounts Officer to the Bank and receive payment. Alternatively the Accounts Officer may issue cheque covering pension amount.

S.R. 216. (1) A life certificate must accompany every claim which is not personally presented, except in the cases specified in S.R. 211 and S.R. 212. When payment is made on life certificate, it can be made only for periods completed on or before the date of the certificate. The life certificate must be signed by a person authorised under these rules to sign such certificates.

(2) When a pensioner draws his pension through an agent or representative, the claim must be supported by a written authority of the pensioner to pay the pension to the agent or the representative nominated by him to receive payment on his behalf. In other cases, the endorsement "Received Payment" must be signed by the pensioner and a separate receipt which need not be stamped shall be endorsed by the agent or the nominee, as the case may be, in token of having actually received the payment.

S.R. 217. Where the determination of a pension cannot be fixed for a precise date, the pensioner's claim must be accompanied by a certificate in T. R. Form no. 23.

S.R. 218. A declaration in T.R. Form No. 24 certified by a Government gazetted officer/Chairman of the concerned Union Council/the Ward Commissioner of the concerned municipality or municipal corporation shall be obtained half-yearly from female pensioners whose pension is terminable by their marriage or re-marriage, and shall be attached to the P.P.O. for pension paid for December and June.

S.R. 219. If a pensioner is re-employed on contract or otherwise, the payment of pension will be regulated by instruction issued by the Government from time to time.

Checks to be applied by the Disbursing Officer.

S.R. 220. (1) On appearance of a pensioner claiming payment of pension, his personal marks shall be checked by the disbursing officer and the signature on the register shall be compared with facsimile of the signature taken on the Disburser's portion of the pension payment order. If the pensioner can not sign his name, his thumb impression on the receipt shall be compared with the original impression taken on the order. In case of doubt, payment may be made on the strength of the resemblance between the pensioner and his photograph, where one is pasted on the Disburser's portion of the pension payment order, pending final settlement of any question which may arise about identification marks, signature or finger impressions.

(2) A pensioner drawing pension for the first time shall be required to produce the copy of the order by which the sanction to his pension was communicated to him, and his signature or thumb impression shall be compared with the specimen signature or thumb impression received with the Pension Payment Order.

S.R. 221. When a pensioner draws his pension through another person, the disbursing officer must take special precautions against fraudulent presentation of claims and satisfy himself of the existence of the pensioner and of the identity of the payee before any payment is ordered, and if he feels any suspicion, shall refer it to the pensioner before payment.

S.R. 222. In view of the special risk of fraud involved in the payment of pension of women who do not appear in public, special care shall be taken in the identification of such pensioner. The descriptive rolls, when originally prepared, and the periodical certificate of the continued existence of such women shall be attested by two or more persons of respectability in the town or the village.

Record of Payment.

S.R. 223. Every payment must be entered on the reverse of both portions of the Pension Payment Order and attested by the signature of the Accounts Officer.

Gratuities.

S.R. 224. (1) Gratuities shall be paid on the authority of sanction communicated by the sanctioning authority. The payee must be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the Accounts Officer shall record the fact of payment having been made on the copy of the order so produced.

(2) Gratuities may be paid to the person legally entitled. Gratuities may be paid only to, and upon the receipt of, the persons legally entitled to receive them and not to, or upon the receipt of, the head of the office or department in which the pensioner formerly served.

Sub-Section IV- Periodical Identification Of Pensioners.

General Rules.

S.R. 225. (1) On the first appearance of a pensioner on or after the first of July each year, the disbursing officer, if necessary, may, except in the case of pensioners mentioned in clause (2) below, take an impression of the thumb and all the fingers of the pensioner's left hand. The pensioner may then be identified from the particulars given in the Disburser's portion of the Pension Payment Order or in the Pension Register, as the case may be, or by reference to the pensioner's photograph where one is pasted on the Disburser's portion of the Pension payment Order, if he cannot be identified by other means with absolute certainty.

The provisions of this clause with regard to the taking of the thumb and finger impressions of pensioners and the examination of such impressions for purpose of identification may be relaxed or modified by the Government.

(2) Except persons who have been Gazetted officers, a member of the Parliament and persons who have been specially exempted by the Government on the ground that there can be no difficulty in future identification, all pensioners may be liable to the operation of this rule.

(3) Purdanashin ladies and illiterate pensioners must give a thumb impression on the pension register in the presence of the person who grants the life-certificate or, in the case of illiterate pensioners who personally attend the paying office, before disbursing officer.

S.R. 226. In all cases referred to in S.R.s 208, 209 and 214, the disbursing officer must take special precautions to prevent impositions and must, at least once a year, receive proof independent of that furnished by the life certificate of the continued existence of the pensioner. For this purpose the disbursing officer shall, save in case of exemptions from personal appearance allowed by orders of competent authority, require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from attending and in all cases where such inability may be alleged, he shall require proof thereof in addition to the proof submitted regarding pensioner's existence. The disbursing officer is personally responsible for any payment wrongly made, and in all cases of doubt he must consult the Controller General of Accounts.

Note. – A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at the disbursing office.

Sub-Section V- Undrawn Pensions and Arrears.

General.

S.R. 227. Unless the Government, by general or special orders direct otherwise, a pension remaining undrawn for more than one year shall cease to be payable by the Accounts Officer. If the pensioner afterwards appears or a claim is presented on his behalf, the Accounts Officer may make the payment but the arrears cannot be paid without the previous sanction of the competent authority --

(i) if the pension in arrears is to be paid for the first time,

(ii) if the amount in arrears exceeds Taka 1000/- provided that, if in any case, a pension remains undrawn for three years in the case of service pension it can not be paid without the authority of the Controller General of Accounts.

Note 1 . – If the suspension of payment is attributed to error or neglect by any Government officer, Controller General of Accounts may direct payment of the arrears on his own authority.

Note 2 . – A gratuity payment order shall remain in force for one year only.

Death of Pensioners.

S.R. 228. (1) Subject to any rule or order issued by the Government in this behalf, the procedure for payment of arrears of pension due in respect of a deceased pensioner shall be regulated by the following rules-

(i) Pension can be drawn for the day of pensioner's death; the hour at which death takes place has no effect on the claim.

Note. – "Day" means a calendar day beginning and ending with midnight.

(ii) On the death of a pensioner, payment of any arrears actually due may be made to his heirs, provided that they apply within one year of his death. They cannot be paid thereafter without the sanction of competent authority:

Provided that, if the arrears do not exceed Tk. 5000 and the case presents no peculiar features, Accounts Officer may pass the arrears on his own authority.

(iii) Subject as provided in the preceding clauses, the provisions of S.R. 126 shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to pay and allowances due in respect of a deceased Government servant.

(2) Any person claiming as the heir of a deceased pensioner shall be required to produce the pensioner's portion of the Pension Payment Order or if no Pension Payment Order has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner or the heir.

(3) After payment of arrears of pension, both portions of Pension Payment Order shall be retained in the Accounts Office and necessary entry shall be made in the record about pensioner's death.

(4) Procedure of sanction and payment of family pension may be prescribed by the Finance Division.

Special Annual Enquiries.

S.R. 229. Accounts Officer disbursing pensions will, by the 15th November each year, make out a list of pensioners paid from his office whose age according to records maintained by him, is known to be over 70 years, in order that the continued existence of the pensioner may be tested by special enquiry. Accounts Officers are required to see that this special enquiry is carefully made and the findings of the enquiry are properly noted in the Pension Payment Orders. Purdanashin ladies must be actually recognised by some respectable persons living in the same town or village with whom the verifying authorities are personally acquainted.

Section VII—Payment For Purchase of Stores.

Introductory.

Note. – In this section the term "Stores" is used to indicate all articles and materials required for the public service or coming into an officer's possession for various purposes, and includes stationery, furniture, machinery, tools and plant etc.

S.R. 230. Subject to such general or special rules or subsidiary instructions as may be issued by the Government for the guidance of officers who are required to make purchase of stores on Government account, the payment for acquisition of stores required for the public service, shall be regulated in accordance with the provisions of this Section, except in so far as they are supplemented or varied by special departmental regulations.

Local purchases of petty articles or consumable stores out of supplies & services grants are not subject to the rules in this Section.

Purchases in Bangladesh.

Purchases through the Department of Supply and Inspection.

S.R. 231. (1) Without prejudice to the generality of the provisions contained in this Chapter with regard to withdrawal of moneys from the Government Account for disbursement on account of Government, the procedure relating to payments for stores purchased through the Department of Supply and Inspection may be regulated by special orders issued by Government in this behalf.

(2) Subject as aforesaid, payments will be made by concerned Chief Accounts Officer by means of cheques drawn on the Bank.

Note. – Bills will be prepared by the supplier in the prescribed form and submitted in triplicate to the office of Director, Supply and Inspection.

Other Purchases in Bangladesh.

S.R. 232. Subject as hereinafter provided, the provisions of Section V of this Chapter shall apply generally to payments for stores purchased in Bangladesh otherwise than through the Department of Supply and Inspection.

S.R. 233. As a general rule, payment for supply is not permissible unless the stores have been received and surveyed. Payment prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government against all losses in the event of the materials being found short or defective. In all such cases, a bill based on actual measurement must be obtained as soon as possible after payment has been made for submission to the Accounts Officer.

S.R. 234. If not provided otherwise by departmental regulations, bills presented in support of payments for purchases of stores shall be accompanied by tender papers, contract, sanction of expenditure, inspection note, and delivery chalan and a Certificate that the articles detailed in the vouchers have been actually received and entered in the stock register, that their quantities are correct and their quality is good, that the rates paid are not in excess of accepted or market rates and that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

Purchase in Foreign Countries.

S.R. 235. Payments for purchases made in a foreign country may be made to suppliers through banking channel by the purchasing officer by opening letter of credit on a commercial bank nominated by Bangladesh Bank for this purpose.

Section VIII—Expenditure on Construction and Works.

General.

S.R. 236. The rules in this Section shall apply to expenditure of capital nature on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the concerned Department or under special orders of the Government by the department using or requiring such works. Expenditure on petty construction and repairs which under any orders issued by the Government, is treated as expenditure on account of repairs & maintenance of the department incurring it, is subject to the rules in Section V of this Chapter.

Mode of obtaining Cash.

S.R. 237. Save where under the provisions of these rules, a disbursing officer is authorised to obtain funds by drawing cheques on the Bank, cash required for works expenditure may be drawn on purchase, supplies & services bills (T.R. Form No. 21) in accordance with the procedure prescribed in Section V of this Chapter.

S.R. 238. When purchase bills for repairs and maintenance (T.R. Form No. 21) are drawn for works expenditure, details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall invariably be entered in the bill. A full description of each item of the expenditure together with details, where necessary, showing the rates and quantities shall be given, and sub-vouchers together with the actual payee's receipts shall be furnished under the rules in Section V of this Chapter. When it is not possible to give detail of the expenditure at the time of drawing the bill, they must be given subsequently in a detailed bill in T.R. Form No 21 to which the necessary sub-vouchers shall be attached, clearly writing at the top of the bill, "Not payable at the Accounts Office". The transmission to the Accounts Officer of the detailed bill and the sub-vouchers shall never be delayed for more than a month.

Note. – Payment for labour should be supported by the certificate prescribed in S.R.170.

Payments by Cheques.

S.R. 239. (1) In cases in which a disbursing officer is authorised to draw cheques on the Bank, all payments in respect of work expenditure shall be made by cheques, as far as possible. In drawing such cheques the disbursing officers shall be guided by the general rules laid down in Section 1 of this Chapter.

(2) Petty sums under ten taka shall not be paid by cheques and for the disbursement of these and other claims which have to be paid in cash, e.g., wages of labourers and of the establishments charged directly to works, etc., the disbursing officer may draw money from time to time from the Bank by cheque to replenish his cash chest.

Save as provided above, no cheque shall be drawn until it is intended to be paid away, and cheques drawn in favour of contractors and others shall be made over to them by the disbursing officer direct, though occasional delivery of a cheque through a subordinate may be permitted at the discretion and responsibility of the disburser.

Note 1. – It is not permissible to draw cheques, and deposit them in the departmental cash chests at the end of the year for the purpose of showing the full amount of the grant as utilised.

Note 2. – Payments due to contractors may be made to their banks direct in accordance with the provisions of the note below S.R. 103.

Payments to Labourers.

S.R. 240. As a general rule, and subject to such exceptions as may be authorised by departmental regulations, wages of labourers engaged departmentally shall be drawn on muster rolls showing the names of the labourers, number of days they have worked and the amount due to each. The daily attendance and absence of laborers and fines, if any, inflicted on them must be so recorded as to prevent any tampering with, or unauthorised additions to, the entries once made.

Subject as provided above, the muster rolls must be kept in such form and in accordance with such methods as may be authorised by departmental regulations.

S.R. 241. The payment made on muster rolls must be made or witnessed by the officer of the highest standing available in the disbursing office, who should certify to the payments individually or by groups. The amount paid on each date shall be noted in words as well as in figures at the foot of the muster roll.

S.R. 242. If any item remains unpaid, the details thereof must be recorded separately in the muster roll in which they were originally drawn, before it is finally passed by the person who made the payment. Unpaid items shall subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in the same way as current items.

Notwithstanding anything contained in this rule, it will be optional with the disbursing officer to adopt any other alternative method of making payment of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries in the muster roll in which they were drawn and that suitable precautions are taken to prevent double payment.

Payments to Work- Charged Establishment.

S.R. 243. Wages of members of work-charged establishment may be drawn on the form of Pay Bill of establishment (T.R. Form No.15) or on such other suitable form as may be prescribed by Government according to local circumstances or to meet local requirements.

S.R. 244. The names and claims of the entire work-charged establishment concerned, including absentees, must be shown in detail in each bill. The names shall be grouped by works on which the men are employed, and the drawing officer must certify that the men were on duty during the period shown against their names, each man being employed on the work and on the duties of which his appointment was sanctioned. Sanctions to the entertainment of the establishment shall be quoted in each case.

Note 1. – Deductions on account of fines, etc. should be shown by special entries against the names concerned.

Note 2. – If the acknowledgment of the payee cannot conveniently be obtained on the bill itself, it may be obtained separately and attached to the bill as a sub-voucher.

S.R. 245. Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with, it is permissible and advisable to settle up his account at once.

S.R. 246. Wages remaining unpaid on a passed bill on the date fixed for closing the accounts of the month, may be paid subsequently when claimed, on a separate receipt, reference to the bill in which the charge was originally included and to the particular item thereof being quoted in each case. In making payment of arrears, suitable note of payment must be kept against the original entries in the bill or other records in order to guard against second payment.

Payments to Suppliers and Contractors.

S.R. 247. Unless in any case the Government after consultation with the Controller General of Accounts direct otherwise, payments for all work done otherwise than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared so far as possible by the claimants themselves in authorised forms of bills and vouchers and no payment other than an advance payment may be authorised unless the correctness of the claim in respect of quantities and rates as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by a responsible officer.

Subject to such general or special instructions as may be issued by the Government after consultation with the Controller General of Accounts, measurement books may be kept in such form and according to such methods as may be authorised by departmental regulations.

Payments for Works done through Local Bodies.

S.R. 248. When the maintenance of any Government buildings or roads is entrusted to a local body, the payment made to it on this account shall be treated in the same way as a payment for work done by a contractor.

If lump sum payments have been agreed upon, each payment must be supported by a certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

Advances to Contractor.

S.R. 249. As a general rule, and subject to such exception as may be authorised by the Government, no payment can be made to a contractor, except for work actually done or supplies actually received. Subject to such general or special orders as may be issued by the Government in this behalf, advance, if any, made to contractors, during the execution of a work, shall invariably be recovered from their bills for the value of work done or supplies made before final payment is made which must in no case be permitted without detailed measurement.

Bills and vouchers.

S.R. 250. Without prejudice to the generality of the rules in this Section, the detailed procedure to be observed by departmental disbursing officer in making payments for expenditure on construction and works and the forms of bills and vouchers on which such payments are to be made, may be prescribed by departmental regulations.

Section IX – Miscellaneous Payments.

Refunds of Revenue.

S.R. 251. Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority; on no account may they be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.

S.R. 252. Every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail, and a certificate of such a note having been made must be given in all vouchers for refunds.

S.R. 253. (1) Except as hereinafter provided, or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money from the Accounts Office on account of refund of revenue shall be prepared in T.R. Form No 31. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at the foot, while the Accounts Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

(2) The procedure to be followed in refunding examination fee or any part of it received by the Public Service Commission will be determined by the Commission.

Note 1. – As an exception to the general rule laid down in S.R. 253, the numbers and dates of chalans under which cost price of country spirit is deposited in the Bank are not required to be furnished with the refund bill for refunding the cost price to contractors and licensees concerned. Bill for such refunds shall be prepared in T.R. From No 30. The Deputy Director/Assistant Director, Narcotics will however, have to send to the Accounts Office at the end of every month a statement showing the balance of unrefunded cost price brought forward, the total amount deposited by vendors during the month, the amount in respect of which a refund bill has been issued during the month and the closing balance so that the Accounts Officer may verify the figures with his books.

Note 2. – These instructions do not, however, apply to refunds of excise duty on tobacco. This is regulated by departmental regulations.

Note 3. – The special rules prescribed for the refund of Income Tax and super tax are contained in Income Tax manual issued by the National Board of Revenue.

Note 4. – Special forms have been prescribed for Customs refunds.

Grants-in-Aid and Contributions.

S.R. 254. Grants-in-aid and Contributions, sanctioned by the Government and by the members of the Cabinet, the Speaker, Deputy Speaker etc., should not be disbursed by the Thana and District Accounts Officers except under the authority of the concerned Chief Accounts Officer, but when such expenditure is authorised by subordinate authorities under the powers delegated to them, Districts and Thana Accounts Officers may make disbursement without specific authority of the concerned Chief Accounts Officer.

S.R. 255. Educational scholarships and stipends sanctioned by the Government may be paid by the District and Thana Accounts Officers without specific authority from the concerned Chief Accounts Officer.

S.R. 256. Save as hereinafter provided, bills for grants-in-aid, etc., shall be presented in T.R.Form No 32, unless some alternative form is authorised by departmental regulations. The orders sanctioning the payment must be quoted in each case. Unless in any case the sanctioning authority directs otherwise, the bills shall be prepared and vouched for by the grantees; and no such bill shall be paid by the Accounts Officer, unless it bears signature or countersignature of the sanctioning authority or such other Government official as may be nominated by it in this behalf:

provided that when the sanction of the Government is communicated in the form of an express order to the Controller General of Accounts/the Chief Accounts Officer to make the payment, the Controller General of Accounts/the Chief Accounts Officer may authorise the payment of the bill without requiring the signature or countersignature of a Government official.

S.R. 257. Bills for educational scholarships and stipends etc. shall be presented in T.R. Form No.33 or in such other form as may be prescribed by the Government in consultation with the Controller General of Accounts. In the case of payments to institutions under private management, such bills shall be prepared and vouched for by the authorities of the institution concerned and countersigned by the President of the Managing Committee or such Government official or person as may be determined by the Government in this behalf. The orders sanctioning the payment must be quoted in each case.

If conditions are attached to the payment of scholarships or stipends, the bill must bear a certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled.

S.R. 258. Compensations to Government servants for accidental losses, etc., due to effects of floods, cyclone, earthquake, or otherwise, may be drawn in ordinary pay bill form; and subject as provided in S.R. 254, bills so drawn may be paid at the Accounts Office on the authority of the sanction noted in the bills.

Interest on Government Debt.

S.R. 259. The procedure with regard to payment of interest on different forms of Government securities shall be regulated by the rules and orders contained in this behalf in the Government Securities Manual issued under the authority of the Government.

Compensation for Land.

S.R. 260. The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders contained in Appendix 10.

Discount on Stamps.

S.R. 261. When discount upon stamps is allowed by deduction from the purchase money, a certificate from Treasury Officer accompanying the Stamp Sales Accounts to the effect that discount has been actually allowed to the parties to whom it was due according to sanctioned rate will be sufficient.

Commission to Registrars.

S.R. 262. Commission to Registrars may be drawn under departmental regulations on bills which must exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the figures in the Accounts Office.

S.R. 263. In cases in which the commission is calculated upon number of documents registered, the bill shall be supported by a certificate of the District Registrar or other Controlling Officers that the amount has been correctly calculated.

Special Political Missions.

S.R. 264. Unless in any particular case the Government after consultation with the Controller General of Accounts direct otherwise, the following Instructions shall be observed by officers placed in charge of special political missions :-

(i) An officer in charge of a special political mission shall supply himself with funds from Accounts Officers against letters of credit issued by the Chief Accounts Officer nominated by the Government in this behalf.

(ii) A cash book in Form T.R. 3 or T.R. 3A, as may be convenient should be kept showing clearly and fully all cash transactions that take place day by day. Amount received should be entered in the cash book on the receipt side as "Received from the Accounts Officer". The receipts and disbursements should be entered in the cash book in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening balance of the next month. At the close of each month an extract from the cash book showing the receipts and disbursements of the month, and opening and closing balance should be submitted with all secret vouchers to the concerned Chief Accounts Officer. Confidential vouchers (as distinguished from secret vouchers referred to above) should be sent in a sealed cover addressed to the Chief Accounts Officer by name, who will be responsible for preventing disclosure of their contents.

(iii) As far as possible vouchers should be furnished to the Chief Accounts Officer for all items of expenditure exceeding Tk. 25 or such other limit as may be prescribed by the Controller General of Accounts. When vouchers are not procurable, bills should be submitted giving full details of the payment made. Every voucher or bill accompanying the cash accounts should contain the certificates prescribed in section V for purchase, supplies & services bills. The vouchers should be numbered consecutively from the beginning to the end of the mission, and their numbers quoted against the expenditure both in the cash book and the cash account submitted to the Chief Accounts officer.

(iv) Vouchers for secret service expenditure should be submitted to the Government with a list showing their amounts. In the cash account such vouchers should be simply quoted secret voucher No............ dated............ The Government will, on passing these vouchers, intimate to the concerned Chief Accounts Officer that secret voucher No..... dated...... of (officer) has been passed for Taka.......

Commissions and Committees.

S.R. 265. The procedure to be observed by commissions and committees of the Government in drawing moneys for their expenditure, shall be governed by the orders embodied in Appendix 11.

Expenditure against Grants at the disposal of an

Administrative Department of the Government.

S.R. 266. (1) When a sum of money is placed under the orders of an administrative department of the Government for expenditure on specified objects, all appropriations sanctioned against it must be supported by an order of the department concerned stating –

(i) the particular object of the expenditure, which must always be within the general purpose of the grant;

(ii) the amount of the appropriation sanctioned for it ;

(iii) the person in whose charge the expenditure is to be ; and

(iv) the Accounts Office or Offices where the money is required.

(2) A copy of this order shall be sent to the concerned Accounts Officer who will thereupon pay the amounts on the receipt of the disbursing officer.

S.R. 267. The disbursing officer may draw the money on his receipt specifying the order under which it is sanctioned. He may not draw more than what he actually requires from time to time for expenditure, but can draw as often as he finds convenient. He may also make his receipts payable to any other person, advising the Accounts Officer of his action.

S.R. 268. An account of the expenditure against the appropriation must be rendered to the Accounts Officer concerned, in which the officer should enter on the receipt side all sums he has drawn from the Accounts Office and on the expenditure side all amounts he has spent. Vouchers must be furnished in the same way and under the same rules as in the case of a purchase, supplies & services bill. A copy of this account (without vouchers) shall also be sent to the administrative department concerned.

S.R. 269. The account must be sent at the end of every month, except when it is estimated that the sanctioned expenditure will be completed and the account closed within three months from the date of the order sanctioning it. In such a case, the account may be withheld till the end of the said period of three months, and then sent in complete up to date. An account must in any case be made up and sent in up to the 30th June of any year.

Payments on behalf of Defence Services.

S.R. 270. Disbursements by civil authorities for the purchase of, and compensation for, lands taken up for the defense services and for compensation for loss of crops and damage to lands, shall be vouched by the bills and receipts of the payees and the original orders, or certified extracts therefrom under which the expenditure is incurred.

S.R. 271. When a civil officer required to supply carriage to troops on the march makes an advance to the owners, half the hire for the whole journey and, on making over the carriage to the Military authorities, recovers from the requisitioning A.S.C. officer the amount so advanced, the amount may be drawn from his permanent advance or on a bill from the Accounts office, the amount of the bill and subsequent recovery being taken to the appropriate account classification code of the classification chart.

A similar procedure will also be followed in cases in which a civil officer is called upon to supply articles of provisions, etc. to troops on the march.

(i) A daily account of receipts and payments in T.R. Form No.29 together with connected chalans and vouchers.

(ii) A pass book or register of receipts and payments, to be daily forwarded to, and returned by, the Accounts Officer.

S.R. 301. In the daily accounts rendered by the Bank, such payments and receipts will be classified as may be directed by the Controller General of Accounts, in order that their arrangement may fit in with the forms prescribed for accounts kept at the Accounts Office. The daily account will be prepared every day and the Manager, after satisfying himself as to its accuracy, will docket and forward it to the Accounts Officer with the register of daily receipts and payments and with all the appertaining chalans and vouchers at the close of the day.

The net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction, and not the gross amount of demand.

Note 1. – It is of importance that these documents be secured in a locked box when sent by the Bank to the Accounts Officer, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Accounts Officer.

Note 2. – With the concurrence of the Controller General of Accounts, the daily accounts may be submitted in the morning following the date to which they refer, instead of at the close of the same day.

S.R. 302. Care shall be taken that vouchers sent to the Accounts Officer are conspicuously marked by the Bank with the word "Paid". Inattention to this rule may lead to documents being paid twice, in the event of their falling into unscrupulous hands.

S.R. 303. The register of daily receipts and payments will contain five columns for (1) the date, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Manager and (5) the initials of the Accounts Officer. It will be written up and forwarded with the daily account to the Accounts Office, the entries being certified by the initials of the Manager in the 4th column. The Accounts Officer shall check the receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialling in the 5th column of the register in token of his verification, shall return the register to the Manager the same day or, as soon as possible, on the following day.

S.R. 304. The transactions of the Railways shall not be included in the daily accounts and returns rendered by the Bank to the Accounts Officer under S.R. 300. Separate statements of receipts and payments at the Bank on account of Railways, together with all connected vouchers and other documents, will be forwarded by the Bank daily to the Financial Advisor and Chief Accounts Officer of the Railways in accordance with such arrangement as may be settled between the Bangladesh Bank and the Railways.

Section V—Miscellaneous.

Register of orders for payment.

S.R. 305. The Accounts Officer shall maintain a register of orders for payment in suitable form .

Daily Posting of Accounts.

S.R. 306. When the daily account with the chalans and vouchers is received from the Bank, the account shall first be examined against the chalans and vouchers which support it. Then the vouchers which have been approved by the Accounts Officer shall first be marked off in the register of orders of payment, that is, the date of discharge shall be noted against entries of them in the register. Each item of receipt or payment will then be posted from the daily account, with its chalans and vouchers, into the cash book either direct or through some subsidiary register, and the net difference between the total receipt and total payment posted in the Register of Bangladesh Bank Deposits, in accordance with the directions contained in this behalf in the Account Code, Volume II.

In case of an Accounts Officer with cheque issuing authority, paid cheques will be received from the Bank with the daily account. These paid cheques will be marked off in the register of cheques issued and reconciled with cheques & bills accounts.

Advices and Certificates.

S.R. 307. Advices of receipts or payments which according to any rule or order have to be sent to public officers or departments and consolidated receipts or certificates of receipts or payments required by any rule or order to be given to any public officer or department, shall be prepared in the Accounts Office and not in the Bank, as the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the accounts of the Accounts Officer.

Nothing contained in this rule shall be deemed to override any local usage or practice under which advices and certificates referred to above are prepared by the Bank.

Accounts Returns.

S.R. 308. All accounts returns, with the exception of those the Bank is instructed to furnish under the rules in this Chapter or under express orders of the Controller General of Accounts, shall be prepared in the Accounts Office and not in the Bank.

Remittances.

S.R. 309. The procedure with regard to remittance of treasure from one branch of Bank to another branch and the testing of remittances are regulated by the provisions contained in Chapter IX of these rules.

S.R. 310. Special Rules applicable to particular Departments are given in Appendix 4.

CHAPTER V.

INSTRUCTIONS FOR THE BANK.

Subsidiary Rules under T.Rs. 4,10, 16, and 30.

Section I—General.

S.R. 272. The rules in this Chapter are intended primarily for the guidance of Accounts Officers and Officers of the Bank in dealing with the receipts and disbursements on account of the Government. They include information on most points likely to arise; but in case of doubt, and as a general rule, the Accounts Officer shall refer the matter to the Controller General of Accounts.

Note 1. – At places where there are branches of the Bangladesh Bank, the cash business of Government is for the most part conducted by the Bangladesh Bank. At other places where there are branches of the Sonali Bank which act as Agents of the Bangladesh Bank, in accordance with the provisions of the Bangladesh Bank Order, 1972, the cash business of the Government is conducted by those branches of the Sonali Bank as agents of the Bangladesh Bank.

Note 2. – Further Bangladesh Bank maintains one agency of its Banking Department at Dhaka in charge of a Currency Officer who is an Officer of Bangladesh Bank. This agency deals with limited classes of transactions, e.g., those connected with issue and discharge of treasury bills, remittances etc.

S.R. 273. In printed and manuscript forms or documents used in connection with Government business at the Bank, the words "General Treasury" shall never be used, as those words do not correctly represent the relation of the Government to the Bank. Any other erroneous expressions, which misrepresent this relation, shall be carefully avoided by all concerned.

S.R. 274. The Bank and the Accounts Office will be kept open for the transaction of Government business on a recognised holiday, if so required by the Deputy Commissioner.

S.R. 275. Except where the context otherwise requires, and subject to the provisions of T.R. 6, such of the functions of the District and the Thana Accounts Officers under these rules will be performed in Dhaka by the Controller General of Accounts and the Chief Accounts Officers as the Controller General of Accounts determines.

S.R. 276. All bills, cheques and other documents, passed by the Thana Accounts Officers, the District Accounts Officers, Chief Accounts Officers and the Office of the Controller General of Accounts for payment at the Bank as well as Interest Payment Orders etc., are non-negotiable instruments and warrant special precaution on the part of the Bank in the matter of identification of payees. No endorsements being permissible, all such claims have normally to be presented by the payee personally at the Bank. To facilitate business, the Bank will, however, disburse payments of such claims when presented through messengers who can be identified, provided the Bank is previously in possession of a specimen of the payee's signature as recorded thereon.

S.R. 277. Payment of cheques including Public Debt Office Interest Warrants which are governed by the Negotiable Instruments Act will be made in accordance with the provisions of the Act and any generally recognised practice established among bankers by custom.

Section II—Payments into The Bank.

General Rules.

S.R. 278. (1) Save as otherwise provided, and subject as provided in S.R. 37, any person who desires to pay money into the Bank on Government account shall present at the Bank chalan in T.R. Form No. 6 in duplicate duly filled in. The money will be received by the Bank if the chalan is found in order, and subject as provided in S.R.42, an acknowledgment will be granted to the payer on the original chalan, other copy being retained by the Bank to be forwarded to the Accounts Office with the daily account.

(2) Government may in certain cases direct that any person who desires to pay money into the Bank on Government account shall first present the chalan in duplicate to the concerned departmental officer in whose account money will be paid. If the chalan is in order in all respect, the departmental officer shall enface it with an order to the Bank to receive the money and return both the original and duplicate copies of the chalan thus enfaced to the payer. The payer shall then present it to the Bank within the validity period.

S.R. 279. Chalans requiring enfacement by departmental officers shall be valid for such time as may be fixed by them; if they are presented after the validity period, the money will not be received by the Bank until they are revalidated by them.

S.R. 280. Cheques on local banks will be accepted by the Bank in accordance with S.R.25. The transactions will, however, be included in the daily account rendered to the Accounts Officer after the cheques have been cleared.

Remittances of Departmental Officers.

S.R. 281. Moneys received by officers of the departments mentioned below will be received at the Bank in accordance with the special rules specified against each -

(I) Public Works Department	Part I of Appendix 4.
(ii) Forest Department	Part II of Appendix 4.
(iii) Defence Department	Part III of Appendix 4.
(iv) Postal Department	Part IV (a) of Appendix 4.
(v) Telegraph and Telephone Department	Part IV (b) of Appendix 4.
(vi) Other specified Departments	Part V of Appendix 4

S.R. 282. In the case of departments, other than those mentioned in the preceding rule, moneys received by Departmental Officers shall be forwarded by them daily to the Bank direct with chalan in duplicate, describing the several items and the accounts classification code under which they should appear in the accounts. The duplicate copy of the chalan will be retained by the Bank and forwarded with the account of the day to the Accounts Office and the original returned receipted to the departmental officer for record in his office. The original chalan may be in the form of a book sent daily for signature.

Deposit Receipts.

S.R. 283. The detailed account and the registers of deposits will be kept in the Accounts Office or in the Magistrate's and Judge's Offices. The Bank only will receive the amounts tendered in accordance with S.R. 278 and credit them under their name and designation.

Section III—Withdrawal from the Government Account at the Bank.

Civil Charges.

S.R. 284. (1) Subject as hereinafter provided, all bills for pay and allowances and expenditure on supplies & services and repairs & maintenance of the civil establishments shall be presented to the Accounts Officer in the first instance for examination. The Accounts Officer, if he passes the claim, shall enface on the bill an order to pay a specified amount. Such orders shall be recorded in the Register of payment orders issued, which is kept under S.R. 305, and shall be numbered, dated and signed. If the Accounts Officer does not make payment by cheque, the passed bill shall be returned to the person presenting it, who, if he is not himself the drawing officer, must produce an identity card bearing thereon his photograph and signature/thumb impression duly attested and will be paid at the Bank in accordance with the order of the Accounts Officer. The responsibility of the Bank shall be limited to strict compliance with this order and to obtaining upon the bill a proper discharge from the payee who, if not himself the drawing officer, must produce a proper identity card before payment is made. The discharge must be in addition to the signature at the foot of the bill.

(2) Accounts Officers who have cheque drawing authority will not return the passed bill to the person presenting it, but will retain it in the Accounts Office. A cheque for amount payable as per payment order will be drawn on the Bank and handed over to the person presenting the bill.

Note1. – Production of identity card will not be necessary in drawing bills/cheques from Accounts Office/Bank through messengers at their own risk by gazetted officers and other non-gazetted officers authorised to draw their pay and allowances like gazetted officer. Such messengers should however hold a written authority from the officer concerned to receive payment on his behalf.

Note2. – In respect of each bill the payee/endorsee who calls at the office of the Bank to obtain payment in cash will be required to give a second receipt at the counter of the cash department of the Bank before receiving payment. This discharge receipt will be in addition to the first discharge given by him/her at the counter of the Government Account Department of the Bank before the issue of a token. In case of cheques, these will be cleared through bank account of the payee as cheques are crossed and are made 'Accounts payee only'.

S.R. 285. The District Accounts Officers, the Chief Accounts Officers, the Controller General of Accounts and any other officer authorized by the Controller General of Accounts shall have cheque issuing authority.

S.R. 286. Without prejudice to the generality of the provisions made in these rules with regard to the withdrawal of moneys from the Government Account, the procedure to be followed in the payment of claims presented at the Account Offices may be governed by such instructions as may be issued in this behalf by the Comptroller and Auditor-General.

Pensions.

S.R. 287. Save where any other procedure has been duly authorised, pension may be paid at the Bank.

Departmental payments.

S.R. 288. Funds required for departmental disbursements by officers of the departments named below may be obtained from the Bank direct in accordance with the rules specified against each -

(i) Public Works Department	Part I of Appendix 4.
(ii) Forest Department	Part II of Appendix 4.
(iii)Defence Department	Part III of Appendix 4.
(iv)Postal Department	Part IV (a) of Appendix 4.
(v) Telegraph and Telephone Department	Part IV (b) of Appendix 4.
(vi) Other specified Departments	Part V of Appendix 4

S.R. 289. (a) Officers of the Departments of Public Works, Roads and Highways, Housing and Settlement, and Public Health Engineering are authorised to draw funds by cheques.

(b) In respect of cheques, no letters of credit will be issued by the Accounts Officer. Cheques will be cashed without any limitation, if otherwise in order; but where a Divisional Officer has intimated any limit on drawings of the Sub-divisional Officer, the Bank will observe the prescribed limitation.

(c) Bills will be cashed by Bank only on payment orders endorsed thereon by the Accounts Officer.

S.R. 290. Government may, by special order, authorise a department or authority to draw funds by cheques.

Refunds.

S.R. 291. Refunds of revenue, fines, etc., will be made by the Bank in accordance with the procedure prescribed in S.R. 284.

This rule does not apply to refund of Income Tax. In case of such refunds, the officers of Taxes Department are authorised to make out refund order in the form of direct order on the Bank, without reference to Accounts Officer.

Discount on sale of stamps.

S.R. 292. When discount on sale of stamps is allowed by deduction from the amount paid in by the purchaser, the net amount will be received and brought to account under S.R. 278, the receipted chalan being the payer's authority for receipt of the stamps from the treasury.

Public Debt.

Government Promissory Notes.

S.R. 293. Government Promissory Notes, on which interest may be duė, shall be presented to the Bank, which, having made the necessary examination and record, shall make the payment.

Bearer Bonds.

S.R. 294. The interest coupon attached to a bond shall be presented to the Bank, which, having made the necessary scrutiny and record, shall make the payment.

Stock Certificates.

S.R. 295. Interest on Stock Certificates shall be paid by Bangladesh Bank on interest warrants issued by the Public Debt Office. It will arrange to pay interest due on the warrant to the proprietor of the Stock Certificates.

Repayment of Principal.

S.R. 296. The provisions of S.R.s 293 to 295 apply *mutatis mutandis* to repayment of the principal of any Promissory Notes, Bearer Bond or Stock Certificate, which may be notified for discharge; but nothing in these rules shall be deemed to override any rule or order contained in the Government Securities Manual issued by the authority of the Government, regulating the procedure for the payment of interest on or principal of any Public Debt.

Deposit Payments.

S.R. 297. Repayment of deposits standing at the credit of individuals in the Accounts Office register or in the Magistrate's or Judge's register will be made on the order of the Officer on whose register they are. Persons claiming repayments of such deposits must, therefore, apply to the officer who received them, who, after examining the appropriate register and making the necessary record, will give the applicant an order for payment. A Magistrate's or a Judge's order must be taken to the concerned Accounts Officer who, after verification, shall send advice to the Bank to make payment.

S.R. 298. Unless in any case the Government direct otherwise, cheques for withdrawals from a personal deposit account shall not be paid by the Bank, unless an order on the Bank to make payment is endorsed on the cheque by the concerned Accounts officer.

Currency of Payment Orders.

S.R. 299. Payment Orders issued on the Bank shall be valid only for a time not exceeding ten days. If presented after the allotted time they will be refused payment by the Bank until revalidated by the Accounts Officer concerned.

Section IV- Daily Accounts And Returns.

S.R. 300. The accounts and returns to be rendered by the Bank to the Accounts Officer in respect of transactions of the Government will consist of :-

CHAPTER VI.

PUBLIC DEBT.

Subsidiary Rules under T. R.s 10 and 16.

Section I—Permanent and Temporary Loans.

S.R. 311. When under the terms of a loan notification issued by the Government, subscriptions to any new loan are receivable at the Bank, the procedure to be observed by the Bank in receiving such subscriptions and crediting them into the Government Account, shall be regulated by the provisions of Chapter VII of the Government Securities Manual and by such supplementary instructions, if any, as may be issued by Government in this behalf.

S.R. 312. The procedure to be followed by the Bank and the Public Debt Office in making payments in respect of the principal of any loan when it falls due, shall be governed by the rules contained in Chapter VIII of the Government Securities Manual and supplementary instructions issued by the Government in this behalf.

Section II- Floating Debt.

Treasury Bills.

S.R. 313. Unless the Government direct otherwise, Treasury Bills will be issued from and repaid at the Office of Bangladesh Bank.

Procedure to be observed by the Bank in connection with the sale and discharge of such bill will be, governed by such instructions as may be issued by the Government to the Bank.

S.R. 314. Treasury Bills can only be paid on maturity at the office of Bangladesh Bank. After payment the discharged bills shall be transmitted to the Controller General of Accounts in the same way as other paid vouchers.

Ways and Means Advances.

S.R. 315. When ways and means advances are taken by the Government from the Bank, the request to the Bank shall be accompanied by a demand promissory note for the amount on behalf of the President. At the same time, the particulars of the advance, that is, the amount and the interest payable thereon, will be communicated by the Government to the Controller General of Accounts.

S.R. 316. When notifying a repayment, the Government will endorse to the Controller General of Accounts a copy of the instructions to the Bank. The Bank will cancel the promissory note for the advance repaid or make a note on it if it is a part payment. The note on final cancellation will be returned to the Government through the Controller General of Accounts.

S.R. 317. Interest on the advance will be debited by the Bank at the time of repayment.

Section III—Other Obligations.

A—Post Office Cash Certificates.

S.R. 318. Subject to general provisions of these rules relating to receipts and payments on Government account, the procedure to be followed by Post Offices in respect of the custody, issue and discharge of Post office cash certificates may be laid down by departmental regulations.

Note. – The conditions under which cash certificates of different denominations are issued and discharged, the maximum limit of investment, the interest which accrues on them and other matters connected therewith are regulated by special instructions issued by or on the authority of the President.

B —Post Office Savings Bank Deposits.

S.R. 319. Without prejudice to the generality of the provisions made in these rules with regard to money received for deposits in the custody of the Government, the procedure to be observed by Post Offices in transacting savings bank business may be laid down by departmental regulations.

C —Provident and other Funds.

Recovery of Subscriptions, etc.

S.R 320. Subscription to a Service or Provident Fund of the Government can be received from such Government servants as are either required or permitted by the rules of the Fund to subscribe to it, the recoveries being made ordinarily by deduction from pay bills of the Government servants concerned.

The subscriber himself is responsible for seeing that proper deduction is made from his bills, though for his convenience, it has been provided in S.R. 115 that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

S.R. 321. Premia or subscriptions to the Post Office Insurance Fund may be received by deduction from pay bills of the subscribers or in cash in accordance with the rules of the Fund. Such premia or subscriptions shall, in no circumstances, be received at the Accounts Office, payment in cash being permissible at the Post Office only.

Subscribers to the Post Office Insurance Fund who have retired from the service will pay subscription to the Fund in cash at the Post Office only.

S.R. 322. In cases in which subscriptions, including refunds of withdrawals, are paid by deductions from pay bills, the requisite particulars shall be entered by the subscriber, if he draws his own pay, or by the head of the office in other cases, in a separate schedule in one of the forms T.R. Form 25 and 26, as may suit the requirements of the Fund concerned, and the form so completed shall be attached to the pay bill. If the subscription is paid in cash, the number of the account or Policy, as the case may be, and all other particulars must be furnished. In all cases where a subscription is paid for the first time, the rule or special authority under which the subscription may be received shall also be quoted in the form or, in case of cash payments, in the separate document of particulars.

S.R. 323. When a subscriber to any Fund whose subscriptions are realised by the deduction from pay bill is transferred to the jurisdiction of another Accounts Office, the fact that he is subscribing to the

Fund shall be certified on the last pay certificate by noting thereon the amount of his monthly subscription, the number of his account or policy, the balance to his credit and other relevant information.

Withdrawals.

Provident Funds.

S.R. 324. (1) Advances from a Provident Fund, if permissible under rules of the Fund, may be drawn by Government servants in TR Form No. 37 being supported by a duly certified copy of the order sanctioning the advance. In the case of non-gazetted Government servants, the advance, if admissible, may be drawn on the same form, the bill being supported by a copy of the sanction duly attested by the head of the office.

Payment may be made on the authority and responsibility of the officer sanctioning the advance, provided that the bill is supported by a certificate in the form prescribed in sub-rule (2) (a) below, that the advance is covered by the balance at the credit of the Government servant concerned.

(2) (a) Withdrawals from a Fund, when permissible under the rules of the Fund, to meet payments towards policies of life insurance, may be made, as and when required, by heads of offices for their subordinates on their own authority and responsibility. Gazetted Government servants may also draw the amounts required for their own policies, in a similar manner and under similar conditions. The bills may be prepared in the same manner as for advances mentioned in sub-rule (1), the particulars regarding the policy or policies on which premium or subscription is to be paid being noted in the bills.

In all such cases, the drawing officer shall be responsible for seeing that there is no overdrawal, and a certificate in the following form shall be recorded by him on the bill presented at the Accounts Office or any other office of disbursement :-

"Certified that the balance at my credit/credit of the subscriber on the date of withdrawal covers the sum drawn on this bill".

(b) The bill in which the first premium is drawn must contain an additional certificate to the effect that the details of the policy have been communicated to and accepted by the Accounts Officer.

S.R. 325. When a subscriber to a Provident Fund is about to retire and under the rules of the Fund the money lying at his credit in the Fund becomes payable to him, he shall place himself in communication with the Accounts Officer by whom his Fund account is maintained, giving the date of his retirement and sending an application requesting that steps may be taken to communicate to him the amount at his credit. The Accounts Officer shall give him a certificate of authority showing the amount at his credit in the Fund. On the basis of this authority a bill shall be prepared in T.R. Form No.37 prescribed in sub-rule (1) of S.R. 324 and the amount will be drawn. In case of non-gazetted Government servants, the application should be attested by the Head of the office.

The procedure prescribed in this rule shall apply *mutatis mutandis* to all other cases in which the amount lying at credit of a subscriber in his Provident Fund account becomes payable to him on finally quitting the service.

S.R. 326. Final payment on account of any Provident Fund, when authorised, can be made only on the personal receipt of the subscriber, or when he is absent from Bangladesh, on that of his duly authorised agent. In the event of his death before payment has been made, payment can be made only to

such person or persons as may be authorised to receive payments under the rules of the Fund concerned and such subsidiary instructions as may be issued by the Government in this behalf.

In cases in which the amount is drawn and disbursed by the head of an office, a disbursement certificate in the following form shall be rendered to the Accounts Officer as soon as possible after the disbursement has been made -

"I certify that I have satisfied myself that the sum of Tk. .... drawn under rule .... of the .... Provident Fund Rules from .... Provident Fund Account of .... on bill No. .... dated ...., was actually disbursed to .... on .... and the payee's receipt was taken in acquittance roll maintained in my office".

Funds not under Government Management.

S.R. 327. In the case of Funds not under Government management, withdrawals from the Government Account in respect of sums credited. either by way of subscriptions, or interest allowed by the Government, shall not be permitted except under the authority of the Chief Accounts Officers through whom the accounts of the Fund are settled. Chief Accounts Officers may issue letter of credit on specified Accounts Offices, against which withdrawals may be made by the authorities of the Fund concerned by means of cheques.

Post Office Insurance Fund.

S.R. 328. Payments in respect of the Post office Insurance Fund shall be made strictly in accordance with the procedure prescribed in the rules of the Fund.

CHAPTER VII.

DEPOSITS.

Subsidiary Rules under T.R.s 10 and 16.

Section I – Introductory.

S.R. 329. Moneys received at the Bank for deposit in the Government Account are classified according to the department through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits and (3) Criminal Court Deposits.

Another important class is "Personal Deposit" of which the accounts kept at the Account Office is of the nature of a banking deposit account, the receipts and payments being recorded in personal ledgers. Other classes of deposits may be added under special orders of the Government.

Note. – Separate registers must be kept for each class of deposits in accordance with the directions contained in this behalf in the Account Code, Vol. II, or under special instructions of the Controller General of Accounts

S.R. 330. Unless there be anything repugnant in the subject or context, the relevant provisions of this Chapter shall apply to deposit transactions of the Defence, Railways, Posts, Telegraphs & Telephones, Public Works, Housing & Settlement, Roads and Highways, Public Health Engineering and Forest Departments whose initial accounts are kept in Departmental offices, except in so far as they may be varied or supplemented by departmental regulations.

Note. – This rule does not apply to Post Office Savings Bank Deposits.

Section II – General Rules and Limitations.

S.R. 331. No moneys shall be received for deposit in the Government Account, unless they are required or authorised to be held in the custody of the Government by virtue of any statutory provision or of any general or special order of the Government.

Subject as aforesaid, it is the duty of the Accounts Officer to see that save as expressly otherwise provided by these rules, no money is credited as a deposit except under the formal order of a Court or other competent authority and also if the amount could be classified under some known classification code in the Government account, to make representations to the Court or authority ordering its acceptance or in whose favour the deposit was received.

S.R. 332. The treatment of the following items as deposits is prohibited:

(i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or for any other reason.

(ii) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to the Government, and refunded, if necessary, on order of the Appellate Court. But compensation fines (including costs in criminal cases) due to an injured party, and not to the Government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(iii) As provided in S.R. 251, no refunds, whether of stamps or of other receipts, can be drawn, to be lodged in deposit pending demand by the payee.

S.R. 333. No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value be stated in money.

S.R. 334. Government Promissory Notes or other security deposits (not being cash) received from contractors or other parties must on no account be credited as deposits.

S.R. 335. The net sale proceeds of unclaimed impounded cattle may be kept in deposits for three months and if no claim be made within that time, are to be credited to the proper account.

S.R. 336. The sale proceeds of unclaimed property are not to be placed in deposit at all; under Act V of 1861, Section 26, the property itself is to be kept for six months, but money realised by sale is at once (Section 27) at the disposal of the Government, and should be taken to credit as receipt. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which Civil Courts will secure and hold for certain period in accordance with the local law.

Note 1. – If unclaimed property be perishable and be sold because it cannot be kept, or if it be sold for the benefit of the owner or because its value is less than ten Taka, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated in the chalan presented at the Bank for entry under "Nature of deposits" in the deposit register.

Note 2. – Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be paid into the Bank at convenient intervals.

Note 3. – The Police Department should have no deposits except security and earnest money deposits, which should be paid into the Bank as Revenue Deposits; unclaimed property found by or delivered upto a police officer should be made over to the Magistrate. Proceeds of sales of old stores or other Government property should be paid into the Bank for credit to Government account.

S.R. 337. Moneys tendered by, or on behalf of wards and attached estates under Government management, may be accepted at Bank for credit as personal deposits for which accounts will be maintained by the relevant Accounts Office.

S.R. 338. Save as otherwise provided by any law or rule having the force of law, and subject to any general or special orders of the Government to the contrary, the provisions of S.R. 345 to 350 apply *mutatis mutandis* to Personal Deposits and all other classes of deposits dealt with in this Chapter.

Section III – Revenue Deposits.

Receipts.

S.R. 339. All deposits must be separately paid into the Bank with chalans or other documents setting forth all the particulars necessary for the entries to be made in the register of deposit receipts.

Note. – Each item of receipt must be recorded in the register of receipts and each entry must be checked and initialed by the Accounts Officer in accordance with the direction contained in this behalf in the Account Code, Vol. II.

S.R. 340. In respect of earnest money deposits made by intending tenderers which are creditable as Revenue Deposits, no previous authority of the departmental officer is necessary, but the depositor must state the designation of the officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the Bank which received the deposits.

Repayments.

S.R. 341. (1) Refunds of deposits can be made only on the receipt of the person entitled to them after production of due authority.

(2) Save as provided in S.R. 343, a person claiming refund of a deposit must produce an order of the authority which ordered acceptance of the deposit. The Accounts Officer shall compare the order with the entry in the register of receipts and if the balance be sufficient, he will pass order for payment on payee's receipts and record it at once under his initial both in the register of repayments and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Accounts Officer shall endorse this fact on the order and return it to the person presenting it.

Repayment order and Voucher.

S.R. 342. T.R. Form No. 38 shall be used for repayment order and voucher for deposits repaid. A deposit repayment voucher must in no case be prepared at the Bank or the Accounts Office.

As a safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words "passed for payment," thus "Passed for payment to ....'

S.R. 343. Earnest money deposits can not be refunded except under the authority of an order endorsed upon the original deposit receipt by the departmental Officer in whose favour the deposit was made, and under no circumstances can part payment be made.

S.R. 344. If the departmental officer desires that an item of earnest money deposit, instead of being refunded, be carried to the credit of the Government, he must return the deposit receipt with this direction, whereupon the Accounts officer will make the necessary transfer on the authority of the voucher.

S.R. 345. Unless it be otherwise provided by any law, or rule or order issued by competent authority, a deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no repayment can be made on its authority unless it is revalidated.

Lapsed Deposits.

S.R. 346. Deposits not exceeding one Taka unclaimed for one whole account year, balances not exceeding one Taka of deposits partly repaid during the year then closing and all balances unclaimed for more than three complete account years shall, at the close of June in each year, be credited to the Government. Of deposits and balances thus lapsing, the concerned Accounts Officer will submit to the Controller General of Accounts immediately after 30th June a list prepared in accordance with the direction contained in the Account Code, Volume II.

Note. – For the purpose of this rule, the age of a repayable item or of a balance of it, is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable.

S.R. 347. The Government may, in relation to any particular class of deposits, issue orders varying or relaxing any of the conditions or limitations specified in the last preceding rule.

Note. – The following conditions govern the lapsing of Revenue Deposits:

Deposits or balances of deposits not exceeding five Taka unclaimed or partly repaid during two years including the year of deposits or balances thereof, transferred to clearance Register which are reduced to five Taka or less by part payments during the third year from the year of deposit and all deposits or balances thereof unclaimed for more than three complete account years, will at the close of June in each year, be credited to Government by means of transfer entries in the Accounts Office.

S.R. 348. Deposits credited to the Government under S.R.s 346 and 347 can not be repaid, without ascertaining by the Accounts Officer that the item was really received, and was carried to the credit of the Government as lapsed, and that the claimant's identity and title to the money are certified by the Officer signing the application of refund.

S.R. 349. The application for refund of lapsed deposits shall be made in T.R. Form No. 28. There must be a separate application for deposits repayable to each person, and it shall be used as the bill on which the payment is to be made by the Accounts Officer.

S.R. 350. The repayment of a lapsed deposit shall be recorded in the appropriate deposit register of receipts so as to guard against a second payment.

If the repayment is made after the register of receipt has been destroyed, the responsibility for verifying the claimant's title to refund, shall devolve on the authority who signs the application in T.R. Form No. 28.

Section IV – Civil and Criminal Courts' Deposits.

Receipts and Repayments.

S.R. 351. Subject as hereinafter provided in this section, the provisions of Section III of this Chapter relating to receipt and repayment of Revenue Deposits, shall apply in relation to Civil and Criminal Courts' Deposits, with such adaptation and modification as may be authorised by the Chief Judicial Authority, after consultation with the Controller General of Accounts.

S.R. 352. Subject to such general or special orders as may be issued by the Government, Civil Courts and Magistrates may remit their gross deposit receipts to the Bank for credit in Personal Deposit accounts and make repayments against such Personal Deposit accounts by cheques drawn by the authorised officer of the Court and endorsed by the concerned Accounts Officer who will make necessary entries in his accounts.

Registers of receipts and repayments and other initial records must be kept by the authorized officer of the court or the Magistrate in accordance with the directions contained in the Account code volume II.

The Civil Court or Magistrate will be responsible for the submission of such accounts and returns to the Accounts Office as may be required by the Controller General of Accounts.

S.R. 353. Each transaction of receipt or payment of a Civil or Criminal Court deposit must be initialled by the Judge or Magistrate, or by some duly authorised gazetted Officer of the Court.

S.R. 354. In Civil Courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.,) the detailed control may, with the approval of the Chief Judicial Authority, be left with the receiving Court.

Note 1. – The receiving Court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form labelled "Sheriff's petty accounts" and repayment should be recorded in the similar separate registers of repayments, both to be handled and attested like the general registers. From these two separate registers, daily totals should be carried into the general registers and also into a register of personal ledger form in which a daily balance should be struck; monthly totals of receipts and of payments on " sheriff's petty accounts" should be noted on the extracts from the general registers submitted to the Accounts Officer and lapses periodically reported.

Note 2. – The detailed procedure for the record of these petty deposits may be prescribed whenever the system is permitted by the Chief Judicial Authority after consultation with the Controller General of Accounts.

S.R. 355. Accounts Officer shall furnish the Court with a monthly advice list of the sums received and paid.

S.R. 356. When it is inconvenient for a depositor to proceed to the Bank with the Court's Order to lodge his deposit, it may be received by the Court, and deposited to the Bank. The Courts shall deposit all receipts to the Bank daily. Similarly, when it is inconvenient for a claimant to proceed to the Bank to obtain repayment of a deposit, the Judge may pay him in cash, provided that there are in the Court funds sufficient, whether of current deposit receipts or of the office permanent advance, to meet the payment.

Note 1. – In these cases, the gross receipts and payments taking place at the Court must be reported to the accounts office and the payment be supported by the paid order. If the receipts are in excess of the payments, the excess should be remitted in cash to the Bank. Payments in excess of funds should be recouped in the permanent advance account.

Note 2. – No permanent advance may be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

S.R.357. When the list of lapses of deposits under S.R. 346 is made up by the Court, notice of the amount must be sent to the Accounts Officer to enable him to include it in the accounts.

Section V—Personal Deposits.

Receipts and Repayments.

S.R. 358. Subject as provided in S.R. 337, moneys tendered as Personal Deposit may be accounted for in the Accounts Office and received at the Bank from the Administrators of the deposit accounts without specification of detailed items.

S.R. 359. Unless in any case the Government direct otherwise, withdrawals can be allowed only by cheques signed by the responsible administrator of the deposit account concerned and supported by a pay order issued by the Accounts Officer. The paid cheque when returned by the Bank shall be retained in the Accounts Office as supporting documents for the payment.

Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account.

Section VI—Deposits for Works done for Public Bodies or Individuals

S.R. 360. Payments to the Government by Zilla Parishads, Paurashabhas and other Local Bodies for the cost of land taken up on their behalf under the Land Acquisition Act shall be made in accordance with the procedure laid down in paragraph 21 of Appendix 10. The number and date of the award statements as well as the date on which the deposit was credited in the Goverement Account shall be noted on all orders and vouchers on which the payments are made out of the deposit account.

S.R. 361. Deposit for works to be done on behalf of Local Bodies and other parties may be received and dealt with by the Public Works and other departments carrying out the works in accordance with departmental regulations.

Note. – When under departmental regulations the Local Body or the party concerned is authorised to pay the deposit direct into the Government Account, the accompanying chalan should state clearly the name of the department to which the amount is to be credited, and the division and the work to which the deposit relates.

Section VII—Deposits of Fees.

S.R. 362 Fees received from non-Government bodies or Private persons for work done for them by Government servants shall be dealt with as follows:

(i) In case where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transactions.

(ii) In cases where the fees are divisible between the Government and the Government servant concerned ---

(a) If the exact amount of the fees and distribution of shares between the Government and the Government servants are known beforehand, the share due to the Government should be credited as receipt of the Department to which the Government servant belongs, and the rest should be collected by the Government servant himself. The Government share should be paid into the Bank, as far as possible, by the body or person paying the fee:

(b) If the amount of the fees or the shares are known only approximately beforehand, all the fees should in the first instance be paid into the Bank to the credit of the Government, as far as possible, by the body or person paying the fees. The recoveries should be credited as deposit, pending final settlement, when the share due to the Government should be credited as receipt of the department to which the Government servant belongs, and the rest should remain under deposit for disbursement to the Government servant in accordance with the procedure set out below:-

The Government servant himself, if he holds a gazetted post or the head of office on behalf of a non-gazetted Government servant, must claim the amount due to him on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees, and forward the bill to the Accounts Officer concerned, who will after verifying the credit pay it by debit to the deposit head concerned.

Note. – These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for non-Government bodies or persons. They are not applicable to cases, e.g., fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties although in view of the extra work involved and in consideration of the fees realised, he is remunerated by a share out of these receipts. In the latter cases the fees realised are adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure.

Section VIII—Other Deposit Accounts.

S.R. 363. Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this Chapter may be paid into or drawn out of the Government Accounts in accordance with such general or special directions as may be given by the Government.

CHAPTER VIII.

LOANS AND ADVANCES.

Subsidiary Rules under T.Rs. 10 and 16.

Section I—General.

Introductory.

S.R. 364. The rules in this Chapter shall apply to loans and advances of different classes, which are granted out of funds provided by the Government except in so far as they are governed by any special rules contained in other Chapters of these rules or in any departmental regulations.

Mode of Drawing and Repaying.

S.R. 365. A bill on which a loan or advance is drawn must quote the authority sanctioning such a loan or advance. Subject to the provisions of Section II of this Chapter, an Accounts Officer may make payment of any loan or advance only if the bill has been signed or countersigned by the authority competent to sanction such loan or advance, or if the sanction has been specially communicated to him. In the case of loans and advances requiring sanction of the Government, no part of such a loan or advance can be disbursed except under the orders of the Controller General of Accounts or the concerned Chief Accounts officer.

S.R. 366. Except as otherwise provided in Section II of this Chapter, loans and advances may be drawn on simple receipt in T.R. Form No. 32.

S.R. 367. In repaying a loan or advance, the memorandum or chalan presented at the Bank or if the repayment is made by deduction from the amount of a claim against the Government, the bill for such a claim must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified. If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amounts shall be quoted.

Section II—Special Rules applicable to different classes of Loans and Advances.

Loans to Poura Shabhas, Zilla Parishads , etc.

S.R. 368. Unless in any case the Government direct otherwise, the issue of loan money shall be governed by the following rules:

(i) Every loan granted to a City Corporation, Paura Sabha, Zilla Parishad or any other *quasi* public body or person will be recorded in the books of the concerned Chief Accounts Officer and it can only be issued under his authority.

(ii) No department or Government officer may incur any expenditure or any liabilities against a sanctioned loan, unless a statement in writing is first obtained from the concerned Chief Accounts Officer that the amount is available out of such a loan and has been placed by him in a separate account so as to be available for the proposed expenditure.

(iii) Chief Accounts Officer, before furnishing the statement mentioned in the preceding clause, will ascertain that the Poura Sabha or other body responsible for the loan has assented to the arrangement, or that it is distinctly stated by the Government among the terms of the loan.

(iv) Funds spent under clause (ii) shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department officer.

Advances under Special Laws.

S.R. 369. Advances under this category will be regulated in accordance with the provisions of the relevant Acts and rules framed thereunder, or by such orders, general or special, as may be issued by the Government in this behalf.

Advances for Departmental Purposes.

S.R. 370. Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund as may be necessary.

In the case of advance for survey and other departmental expenditure, which are ultimately recoverable from private owners or other parties, the duty of maintaining detailed accounts of the advances, of watching their recoveries and of supervision, etc., shall rest with the departmental authorities concerned, the Accounts Officer being responsible only for maintaining a *plus* and *minus* memorandum, where necessary, in accordance with the directions contained in the Account Code, Volume II.

No Officer authorised to make advances may question the accuracy of *plus* and *minus* memorandum of Accounts Office as the record of his responsibility, otherwise than by satisfying the Accounts Officer of its erroneousness and causing him to correct it. Every officer should see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns for each month. He must obtain from the Accounts Office a copy of the *plus* and *minus* memorandum with which he is concerned and take necessary steps for the removal of differences between the two sets of accounts. Special care should be taken in paying recoveries into the Government Account, that the amounts of interest and principal recovered are separately and distinctly credited, as the former must not, and the latter must, be credited in the *plus* and *minus* memorandum.

Advances to Government Servants on Personal Account.

S.R. 371. These advances may be drawn on ordinary pay or travel/transfer expenses bill form. The names of the Government servants with their designations and amount of advances sanctioned for each should be clearly indicated in the form to be used for this purpose.

A personal advance to a Government servant may be repaid either in cash or by deduction from his pay or travel/transfer expenses bill, as may be required under the rule or order applicable to each case. In cases in which repayment is made in cash, remittance of the amount to the particular Accounts office or any other office from which the advance was drawn is not necessary.

Other Loans and Advances.

S.R. 372. Subject to the general provisions contained in Section I of this Chapter, loans or advances not falling under any of the separate classes specified in this Section, may be drawn and repaid in accordance with such general or special order as the Government may issue in each case.

CHAPTER IX.

TRANSFERS OF MONEYS STANDING IN THE GOVERNMENT ACCOUNT.

Subsidiary Rules under T.R. 30.

Section I – Introductory.

General.

S.R. 373. The subsidiary rules in this Chapter are issued after consultation with the Bangladesh Bank.

Kinds of Transfers.

S.R. 374. Transfers and remittances of money standing in the Government Account are of the following kinds, namely : –

(a) Transfers through currency, that is, a transfer of money between the currency chests at one place in consideration of an opposite transfer of the same amount being made at another place.

Note. – Currency chests are maintained at the Bangladesh Bank and its branches and at the designated branches of Sonali Bank on behalf of the Issue Department of the Bangladesh Bank in accordance with the arrangement described in Chapter 2 of Part III.

(b) Remittances of coins and notes-

(i) Between Bangladesh Bank branches and Sonali Bank branches maintaining currency chests/sub-chests and vice versa;

(ii) Between one branch of Bangladesh Bank and another branch of Bangladesh Bank;

(iii) Between one branch of Sonali Bank holding currency chests/sub-chests and another such branch with the permission of Currency Officer of Bangladesh Bank;

(iv) Small Coin Depot remittance, that is, remittance of small coin from a Small Coin Depot to another small Coin Depot, or vice versa;

(v) Remittance to the Currency Officer, i.e., remittances to the Currency Officer of uncurrent coin or coin withdrawn from circulation from the Bank conducting the cash business of the Government.

Application of Rules.

S.R. 375. The subsidiary rules prescribed in Section II of this Chapter apply to the currency chests at the Bank.

S.R. 376. Unless in any case the Government after consultation with the Bangladesh Bank direct otherwise, all remittances mentioned in clause (b) of S.R. 374 shall be governed by the provisions of Section III of this Chapter.

S.R. 377. Cash remittance between Post offices shall be governed by the general provisions of section III of this part, except to the extent that they are varied or supplemented by departmental regulations.

Section II—Transfers Through Currency.

S.R. 378. All transfers from and to currency chests at the Bank will be effected under instructions from the Currency Officer, and such transfers will not affect the Government balance and will not pass through the Government Account.

S.R. 379. Subject to any special direction contained in Part III, all transfer from and to currency chests shall be of whole Taka and notes.

Section III—Remittances of Coin and Notes.

Despatch of Remittances.

S.R. 380. No remittance of coin or notes from one branch of the Sonali Bank to another branch or to the Currency Officer, shall be made except in accordance with the special or general instructions of the Currency Officer. When a surplus of coin or notes accumulates in the branch of the Bank, the Manager shall report the details of the surplus to the Currency Officer and obtain his instructions for remittances to another branch or the Currency Office. Uncurrent coin and notes unfit for issue shall be dealt with in accordance with the provisions of S.R. 387 and 388 respectively.

S.R. 381. (1) All remittances despatched by rail, river or road must be escorted by a guard, except remittences of nickel, bornze or copper coin during transit by rail.

Note. – An employee of the Bank accompanying a remittance is responsible during the whole course of the journey for the contents of the boxes and the Police guard acts as an escort. The Officer / Representative will not interfere in any way in the performance by the escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precautions are being taken. In the events of damage occurring to a box it is duty of the accompanying person to take over any coin that may fall out and to verify the contents and repack the box if repacking becomes necessary. The escort officer must not permit the accompanying Officer to be interfered with in the execution of his duties.

(2) Immediately on receipt of a remittance order from the Currency Officer or an authorised Bank Officer, the Police Department shall be informed of the kind and amount of the treasure to be remitted and asked for a sufficient escort, which it will supply according to the prescribed scale. All officers on the line of march from whom any assistance may be required shall be advised by the dispatching office.

(3) The receiving Bank branch shall be informed in advance in T.R. Form No.36, of the particulars of the remittance to be dispatched, in order that necessary arrangements may be made for receiving it.

(4) A remittance shall not be sent at such a time that it will be in transit at the end of a month, or that it will reach its destination on a holiday.

S.R. 382. Concerned officer of the Bank shall advise the Currency Officer of every despatch of a remittance on the same day on which it is despatched. If the concerned branch is so situated that the advice cannot reach the Currency Officer within twenty-four hours, if sent by post, he will send the advice by telegram. The advice shall state the nature of the remittance and give the name of the branch of the Bank to which it has been despatched.

Remittance of Coin.

S.R. 383. Coin shall be packed for remittance in stout bags, tied and sealed after a slip in Form T.E.No.4 has been placed in each bag. The Bank Manager must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

Note. – For remittance to the Currency Officer, contents of bags should be as follows:
Each denomination of coins must be in separate bags –

Denomination	Value per bag. Taka	Tale per bag. Pieces
5 Taka coin	10,000	2,000
2 Taka coin	4, 000	2,000
1 Taka coin	2.000	2,000
. 50-Paisa	2,000	4,000
25-Paisa	500	2,000
10 Paisa	300	3,000
5-Paisa.	150	3,000
1 Paisa.	50	5,000

S.R. 384. For journeys by rail, boat, or road, the bags must be packed in the presence of the Manager/Officer of the Bank, in stout boxes capable of containing Tk.4000 to Tk. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and hoops shall be riveted or nailed together where this cut into or cross. Every box must bear the name of the despatching branch of the Bank painted on it with a number.

Note. – Remittances of Coin from Currency Office are usually sent in patent remittance boxes. Special instructions regarding the method of dealing with such boxes will be given by the remitting Officer.

S.R. 385. To each box designed for river conveyance or to cross any unfordable stream by a ferry, shall be fastened a buoy formed of a piece of unsplit bamboo or other floating material. The rope of the buoy shall be at least ten yards long. The police officer-in-charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board of any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel, the despatching officer shall remove the buoys after the boxes are shipped, and the receiving officer shall attach the buoys when landing the treasure.

Note. – The above precautions are not necessary in the case of remittance covered by insurance.

S.R. 386. Invoice shall be prepared separately in triplicate in T.R. Form No. 39, one copy shall be retained by the remitting Bank, another shall be despatched by post on the same day to the receiving Bank, and the third made over to the escort officer. The weights entered in the invoice shall be those ascertained by weighment in the presence of the escort officer.

Uncurrent Coin.

S.R. 387. Coins withdrawn from circulation shall be remitted to the Currency Officer in accordance with the following rules -

(i) Broken and cut coin should not be remitted ordinarily until a sum of at least TK. 20 has accumulated.

(ii) Invoice of remittances should be prepared by the Bank Manager/Officer in the Bank's form or in TR Form No. 40.

(iii) The Currency Officer will prepare a valuation statement of the remittance received and forward it to the remitting Bank.

(iv) Any deficiency in tale found by the Currency Officer must be made good by the Bank and any excess in tale will be returned to the remitting Bank. Any excess in value found by the Currency Officer will be credited to the Government.

Remittance of Notes.

S.R. 388. All notes unfit for issue, which may have accumulated at a Bank, shall be sent to the Currency Office (or Bank branch named by the Currency Officer), on each occasion on which a remittance of notes or coin is sent to or received from the Currency Officer. Such notes should not be cut for remittance. Advice of the remittance giving details of the denominations and value of the notes shall be sent by post to the Currency Officer.

S.R. 389. New notes or notes fit for re-issue should never be cut for remittance. When the value of the notes to be remitted does not exceed Tk. 2,000 and the notes cannot conveniently be included in a specific remittance, they may be sent by post insured up to their full value. When the value exceeds Tk. 2,000 the notes shall be sent in charge of an officer and police guard.

S.R. 390. The following instructions shall be observed for packing parcels of notes :-

(i) Notes of each denomination must be arranged in separate bundles stitched by one edge into books of 100 each, any excess over multiples of 100 being made into one book. To each bundle of books should be attached a slip stating the number of pieces it contains and bearing the full signature of the official who last counted them and made up the bundle before despatch.

(ii) The bundles may, if necessary, be packed in parcels of suitable size and placed in strong wooden boxes which should be securely fastened and sealed. The box should be weighed and the weight and contents of each box entered in the invoice in the T.R. form No.39.

Note. – Fresh notes of the denominations of Tk.5 and Tk.10 are remitted from the Currency Office to Currency chests in the original bundles received from the Security Printing Corporation.

S.R. 391. In the case of remittances sent in charge of a police guard, an invoice in T.R. Form No. 39 shall be prepared in triplicate, one copy being sent by post to the receiving Bank, one given to the police officer in-charge of the escort and the third retained by the dispatching officer for record. The escort officer shall sign a receipt on each copy of the invoice stating that he has received the boxes of the marks and weights detailed therein.

Escort Officer's Duties.

S.R. 392. The escort officer shall see the boxes of notes and coin weighed, and must sign the receipt at the foot of each copy of the invoice, the blanks being filled up in words. He should be required to write the numbers of the bags or boxes which he has received on the copy of the invoice to be retained by the Bank Manager/ Officer.

S.R. 393. The escort officer shall wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and shall also wire again *en route* if any change in the train has been made or if anything has occurred to delay its arrival.

S.R. 394. When the escort officer is relieved in the course of the journey, he shall obtain a receipt for ".............. boxes, sealed vans, in good order, said to contain .... coin (or notes) to the value of Tk. ....". When the remittance reaches the addressee the latter will have the boxes weighed and give receipt for ".......... boxes of marks and weights detailed in the invoice said to contain .... coin (or notes) to the value of Tk..................". If any box be of short weight, or show signs of having been tampered with, it must be opened in the presence of the escort officer, otherwise he may be allowed to return at once.

Officers accompanying Remittance.

S.R. 395. Subject to any general or special instructions issued by the Currency Officer in this behalf, Bank may send in charge of coin or note remittances one or more employees preferably an officer of the Bank who will remain in charge while the treasure is being examined and who will take back the locks, and, if convenient, the bags.

S.R. 396. Expenses in connection with remittances will be borne by the Bank.

S.R. 397. If any box or wagon be secured by double lock, one key shall be held by the Bank officer/employee, and the other by the escort officer; if there be only one lock, the key shall be held by the Bank officer/employee, but the escort officer is responsible for not allowing the box or wagon to be opened before arrival at the destination, save in case of a breakdown when the treasure must be removed to another box or wagon in his presence. In the case of remittances sent without a Bank officer/employee, single locks shall be used and the keys entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary due to a breakdown on the road.

Receipt for Remittances.

S.R. 398. (1) Immediately on the arrival of a remittance, credit for the invoiced amount shall be given in the appropriate register of the Bank, and an advice shall be sent to the Currency Office from which the remittance has been received. The advice shall have to reach the Currency Officer within twenty-four hours.

(2) The remittance must then be examined. The first step in this examination is the weighment of each box in the presence of the Escort Officer and the Bank representative and the comparison of this weight with that shown in the invoice. A receipt shall then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching Bank.

S.R. 399. When the weight of each box is not given in the invoice, the boxes must be opened and the contents examined in the presence of the Escort Officer. Any infraction of the rule requiring the weight to be stated shall be brought to the notice of the remitting Bank. If any box be short weight or show signs of having been tempered with, it shall similarly be opened and its contents examined before the escort is released.

S.R. 400. If coin or notes received in the remittance are required for despatch to another Bank branch within a few days of its receipts, the boxes may be deposited unopened in the strong room,

provided they are in good order and that they are in charge of the person who will be available to accompany them to their final destination.

S.R. 401. (1) Nickel or bronze coin received either directly from the Currency Officer or from any other Bank Branch in the original currency boxes may be accepted as correct, provided the boxes are numbered and the seals bear a distinct impression and both remain intact at the time of receipt.

(2) In all other cases, the boxes shall be opened immediately. Unless the detailed examination of the whole remittance is immediately proceeded with, the bags of coin or parcels of notes shall be deposited in the strong room under double lock, care being taken as far as practicable to place them apart from other treasure. To guard against abstraction of coin from remittances which may remain unexamined in the strong room for sometime, and which cannot be separately secured in a chest or chests, it shall be arranged, when the amount of the remittance does not exceed taka five lakh and when the procedure will not cause practical inconvenience, that the entire contents of each bag are weighed by emptying them into the scales before depositing the remittance in the strong room. This weighment must be supervised by the Manager of the Bank.

(3) In the case of large remittances, similar care must be exercised, though it will usually be impossible for practical reasons to examine them in the same detail. Bank Manager in such cases must satisfy himself that the remittance has not been tempered with, by personally picking out a number of boxes and bags from time to time, and having the contents of these weighed under his supervision. In the case of remittances exceeding taka five lakh, or when it is not found practicable to weigh out smaller remittances, care shall be taken to cover completely all bags forming part of the remittance with tarpaulins, the notes being secured in the chest or chests or replaced in the original boxes with the lids securely fastened.

S.R. 402. The detailed examination of the remittance shall be conducted in the presence of the officer/employee from the remitting Bank and under the supervision of the Manager of the receiving Bank or some other responsible person acting on his behalf.

S.R. 403. Every facility must be given to the representative of the remitting Bank to watch the examination. Any complaints which he may make shall be reported at once to the Bank Manager/ Officer. If any fraud is suspected, arrangements shall be made for the search of the examining staff in the presence of the officer of the remitting Bank/Currency Officer.

S.R. 404. Only such portion of a remittance shall be taken out of the strong room as can be examined during the course of the day. When any portion remains unexamined, the attending officer may, if he so wishes, be allowed, at the time of the closing of the office, to place one lock of his own on the chest containing the unexamined portion, or if this is not possible on the outside door of the strong room.

S.R. 405. The notes and the coin composing the remittance shall be counted and examined in detail so as to ensure not only that they are all genuine but also that each bundle of notes or bag of coin contain the alleged number. In the case of remittances of fresh notes from the Currency Office sent in bundles of 1,000 pieces, the bundles shall be split up into packets of 100 notes each. Any light weight or other uncurrent or defective coin found in the course of the detailed examination of a remittance of current coin shall be separated and dealt with under the instructions contained in Chapter 3 of Part III while deficiencies whether in the tale or due to bad or counterfeit notes or coin, shall be dealt with in the manner prescribed in S.R. 409.

S.R. 406. As the examination of each bundle or bag is completed, the relative slips in Form No. TE 4, contained therein, shall be taken out and replaced by fresh slips prepared by the receiving Bank.

The slips of those bags and bundles, the contents of which have been found correct, shall be made over to the Bank Manager for immediate destruction, while the rest shall be attached to the report to be made to the remitting Bank under sub-rule (1) of S.R. 409.

Note. – In the case of remittances of coin from the Currency Office, all the slips must be returned to the Currency Officer after the remittances have been examined.

S.R. 407. The Bank Manager shall supervise the examination of the remittance generally and see that adequate safeguards have been taken by the concerned officer to avoid during examination all malpractices whether on the part of the accompanying officers or the examining officer. He shall put away the examined notes and coin under double lock of the Currency chest. On completion of the detailed examination, he must send a formal report to the remitting officer showing the result of the examination.

S.R. 408. No time shall be lost in examining a remittance in order to release the officer/employee who accompanied it in order that any deficiency may be recovered from the remitting Bank.

Note. – The minimum amount of coin and notes of each denomination which one man should examine in a day is as follows :-

Coin	Taka
New Taka	2,00,000
Old Taka	8,000
Old 50-Paisa of the value of	4,000
New 50-Paisa of the value of	30,000
Old 25-Paisa of the value of	2,000
New 25-Paisa of the value of	12,000
Old 10-Paisa of the value of	2,000
New 10-Paisa of the value of	6,000
Old 5-Paisa of the value of	750
New 5-Paisa of the value of	3,000
Old 1-Paisa of the value of	150
New 1-Paisa of the value of	3000
Notes	**Pieces**
New Notes of all denominations	15,000
Old Tk. 1 & Tk. 2 notes	8,000
Old Notes of higher denominations	2,500

Deficiency or Excess Found in Remittances.

S.R. 409. (1) If any deficiency is found in the detailed examination and is not immediately recovered from the officers/employees accompanying the remittances, it will be recovered, in case of remittance from Sonali Bank to Bangladesh Bank, by debiting the account of the former. If any shortage is found in any remittance from Bangladesh Bank to Sonali Bank, such shortage is debited by concerned Sonali Bank branch to its Head Office which gets it reimbursed from Bangladesh Bank.

(2) Every defect or deficiency discovered during examination shall be entered on the slip pertaining to the bag of coin or bundle of notes concerned and must be specially reported to the remitting officer direct, whether or not it is made good by the accompanying officer, the slip being attached to the report. If a representative of the remitting Bank is present to witness the examination he must be required to attest the entries as they are made. Any bad coin or notes which have to be returned to the remitting Bank shall be made over to the officer, or, in his absence, remitted by insured post at the cost of the remitting Bank. If there is no such representative, the report must state the name and rank of the officer who personally supervised the examination, and must be sent together with the attached slip,

immediately on the close of the examination, or if it is a prolonged one, at the close of the day, to the remitting officer, to enable the remitting Bank to fix responsibility for the deficiency which it is obliged to make good. If any bag or bundle of notes is received without a slip, and is in anyway short or deficient, an immediate special report shall be sent to the remitting Bank.

S.R. 410. All excess found in a remittance shall be returned to the remitting Bank through the attending officer, or if this is not possible, by registered post or by money order.

S.R. 411. When new nickel or bronze coin is received either directly from the Currency Officer or from another Bank in the original currency boxes, any excess or deficiency found on examination shall be immediately reported and the printed slip of contents forwarded to the Currency Officer. The report shall state the number of the box in which the excess or deficiency was found and the condition of the boxes on delivery.

Additional Rules for Remittances by Railway.

S.R. 412. When large remittances are made, notice shall be given some time beforehand to the railway authorities at the station of despatch, in order that wagons of convenient sizes may be brought together.

S.R. 413. (1) When treasure is loaded for despatch by rail, the doors on one side of the wagons shall, if possible, be secured from inside, and all doors that can be opened from outside shall be secured by good padlocks.

(2) Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in-charge travels.

(3) It is the duty of the remitting Officer to supply the padlocks and there must be a sufficient stock in a Bank branch whence frequent remittances are sent by rail. The official accompanying the remittance shall bring back the padlocks after delivering the treasure to the receiving Bank.

S.R. 414. The Bank Manager jointly with the police officer who is to travel in charge, shall superintend personally or by substitute the loading of the vans, and hand over to the Police officer a memorandum of instruction (in T.R. Form No.41) and as many blank receipts as there will be reliefs. The Bank Manager shall take a receipt for these documents.

S.R. 415. The escort accompanying the treasure to the station, and protecting the loading, shall be of such strength as may be fixed by the Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength must meet the treasure at the station of delivery. During the railway journey, it may be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train or in the end compartment of the carriage next adjoining the treasure, neither door of the compartment occupied by the escort being locked. The strength of this escort also may be fixed by the Government; there should never be less than an officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is despatched from the train for any reason, the station master or the guard-in-charge of the train, will warn the police guard-in-charge of the treasure in order that the necessary arrangements may be made to guard it.

S.R. 416. As the instructions for the guidance of the guard require the men to be constantly on duty, arrangement shall be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage may be laid down by local orders.

S.R. 417. Arrangements for the relief of the guard will be made by the police department. The officer-in-charge when starting with the remittance, shall telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of Freight.

S.R. 418. (1) The railway fare and freight may be paid in cash or by warrant or credit note according to local practice. The remitting officer or the officer arranging the remittance will send the following requisitions to the railway authorities :-

"To the Station Master .... conveyance by railway to .... is required for treasure belonging to Bangladesh Bank to the value of .... lakh of taka loaded for .... and contained in .... wagons".

(2) The Station Master will give the officer commanding the guard a paper notifying that he is in charge of treasure loaded in so many wagons.

Note 1. – The requisition mentioned above must not be confused with the notice to be sent beforehand to the railway authorities in order that the necessary wagons may be provided.

Note 2. – Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he was provided reliefs for the guard at specified stations.

S.R. 419. Remittance of nickel, bronze or copper coin shall be booked at railway risk.

S.R. 420. A guard travelling in charge of notes shall have the box in the same carriage, and shall sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation must be reserved on the terms usually charged.

Transport of Treasure at the Destination.

S.R. 421. Necessary arrangement for the transport of treasure at the destination must be made by the receiving officer so as to save delay at the railway station and inconvenience to the police department.

Additional Rules for Remittances by Steamer.

S.R. 422. Remittances of notes or coin (of any description) by inland steamer shall be sent uninsured under the protection of an adequate police escort .

S.R. 423. Consignments of treasure shall be taken delivery of on arrival at a station; otherwise the treasure will be carried on to the next station at the risk and expense of the consignee and the consignee will have unnecessarily to pay demurrage charges.

CHAPTER X.

BANGLADESH BANK REMITTANCES.

Subsidiary Rules under Treasury Rules 30.

Introductory.

S.R. 424. The rules in this Chapter are designed primarily for dealing with the payments into and withdrawals from the Bank branches with currency chests in connection with facilities afforded by Bangladesh Bank to Government Officers and others for remittance of moneys from one place to another. These remittances are arranged for by the issue of telegraphic transfers, drafts , etc., on Bangladesh Bank account.

S.R. 425. Remittances between places where Bangladesh Bank has its own offices or is represented by Sonali Bank having full currency chest facilities, will not pass through the Government Account.

Note. – For the purpose of the rules in this Chapter the term " draft" includes also Bangladesh Bank Dividend Payment Orders referred to in S.R. 426.

S.R. 426. The various types of remittances between the Bank branches with currency chests will consist of:-

(i) For schedule Banks, Co-operative Banks and Societies, and for the general public-

(a) Telegraphic transfer.

(b) Bangladesh Bank drafts.

(ii) On the Government account—Bangladesh Bank Government drafts to be superscibed "On Government account only".

(iii) For the Bangladesh Bank's domestic purposes —

(a) Security Deposit Interest drafts.

(b) Dividend Warrant Payment Orders.

The rates at which and the conditions and limitations under which telegraphic transfers and drafts on the several accounts can be issued by the Bank will be regulated by such special or general instructions as may be issued by Bangladesh Bank with the approval of the Finance Division.

Note. – Government drafts at par will be granted within prescribed limits to Government officers and others at and on all offices and agencies of Bangladesh Bank for remittances on behalf of the Government and for other quasi public purposes set forth in Appendix 12.

S.R. 427. Subject as hereinafter provided, the various forms to be used in connection with drawings on or by the Bank will be designed by Bangladesh Bank.

Remittances through Post Office.

S.R. 428. Procedure to be followed by post offices in the issue and payment of money orders, Inland and Foreign, and Bangladesh Postal orders etc. is given in Appendix 4 and in the departmental regulations.

CHAPTER XI.

RESPONSIBILITY FOR MONEY WITHDRAWN FROM GOVERNMENT ACCOUNT.

Subsidiary Rules under T.R. 32 (a).

Voucher for Payment.

S.R. 429. Subject as hereinafter provided in this rule, a Government Officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts . Every voucher must bear, or have attached to it, an acknowledgment of the payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment.

Note 1. – In the case of moneys due to a partnership, the disbursing officer should require the submission of a bill duly receipted by all the partners , or in the event of the death of one of them, by the surviving partners and the legal representatives of the deceased partner for the amount due to the partnership during the life time of the deceased partner.

Note 2. – If a disbursing officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash or to make a remittance to him, as the case may be, until the acknowledgment of the payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance.

S.R. 430. In all cases in which it is not possible or expedient to support a payment by a voucher or by payee's receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and countersigned, if necessary, by his superior officer, together with a memorandum explaining the circumstances, should invariably by placed on record and submitted to the Accounts Officer where necessary. Full particulars of the claims should invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself must be recorded thereon.

Note 1. – In the case of articles received by value- payable post, the value- payable cover together with the invoice or bill showing the details of the items paid for, may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this also covers charges for the money order commission.

Note 2. – A certified copy (marked "duplicate") of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgment of the payment.

S.R. 431. The provisions of S.R.s 62 and 69 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office of disbursement.

Note. – Cash memoranda which do not contain acknowledgment of the receipt of money from persons named therein are not receipts within the meaning of section 2 (23) of the Stamp Act (II of 1899) . Further the mere writing of the purchaser's name and address on a cash memoranda for delivery purposes does not transform it into an acknowledgment to the purchaser that the money has been paid. Cash memoranda will not therefore be regarded as sub-vouchers in audit unless they contain an acknowledgment of the receipt of money from the person named therein (with stamps affixed when the amount exceeds Tk. 200).

S.R. 432. Every voucher must bear a pay order signed or initialled, and dated by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

Note. – Bank, cashiers and others authorised to make disbursements on passed bills, should make no payment without a proper pay order of the responsible disbursing officer recorded clearly in ink on the bill.

S.R. 433. All paid vouchers must be stamped "paid" or so cancelled that they can not be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

S.R. 434. Vouchers and acquittances which are not required to be submitted to the Accounts Officer, shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of competent authority.

S.R. 435. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

The provisions of S.R. 174 with regard to cancellation and destruction of sub-vouchers shall apply generally to sub-vouchers in respect of other classes of payments, unless they are governed by special departmental regulations or orders of the Government to the contrary.

Overcharges.

S.R. 436. Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the controlling officer or of the Accounts Officer, that the question of recovery from either of them may be considered.

Audit Objections and Recoveries.

S.R. 437. Every Government servant must attend promptly to all objections and orders communicated to him by the Audit Office and return the objection statements or audit memoranda within a fortnight, or send letters explaining the case of delay.

S.R. 438. When Audit Directorate disallows a payment as unauthorised, the disbursing officer is bound not only to recover the amount disallowed without listening to any objection or protest, but also to refuse to pay it in future till that Directorate authorises the payment to be resumed.

Note 1. – If a Government servant from whom a recovery is ordered, is transferred to the jurisdiction of another disbursing officer, the order of recovery should be passed on to that disbursing officer.

Note 2. – A disbursing officer must not, when a recovery is ordered, enter into any correspondence with either the Accounts Officer or the Government Servant concerned ; it is his duty simply and promptly to carry out the instructions he has received and to leave the person aggrieved to refer the case to the proper authority.

Note 3. – Representations and protests against recovery ordered by the Audit Directorate may not ordinarily be considered by the administrative authorities, if submitted later than three months from after the date of receipt of the intimation by the aggrieved Government servant. This provision does not remove from the disbursing officer the duty of enforcing immediately the recovery under this rule (see also T.R. 31).

S.R. 439. Recoveries may not ordinarily be made at a rate exceeding one third of pay, unless the Government servant affected has, in receiving or drawing the excess, acted contrary to orders or without due justification.

S.R. 440. A register shall be maintained at the Accounts Office and every other disbursing office for recording all recoveries ordered. Separate columns shall be provided to show the name and office of the person from whom the recovery is to be effected, the nature and amount of the overpayment, and the method by which the overpayment has been adjusted.

Disbursement of Pay and Allowances - Acquittance Rolls.

S.R. 441. (1) The head of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and obtained a legally valid quittance on the office copy of the bill. If, in any case, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the bill, the head of the office may maintain a separate acquittance roll in T.R. Form No. 34.

(2) If for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill; his pay or allowances may be drawn anew under S.R. 158 when the occasion for making the payment arises:

Provided that if in the opinion of the head of the office this restriction is likely to operate inconveniently, the amount of undisbursed pay or allowance may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the head of the office is satisfied that proper arrangements can be made for the safe custody of the sums retained.

(3) Undisbursed pay or allowances may not, under any circumstances, be placed in deposit at the Bank.

Note 1. – Acquittance rolls and office copies of bills are not required to be submitted to the Accounts Officer, but being important records, they should be stamped "paid" and preserved carefully for the periods prescribed.

Note 2. – Cash drawn on pay and travelling expenses bills of establishments should not be mixed with regular cash balance of the department, if any. So long as the drawing officer finds himself in a position to keep a proper watch over undisbursed amounts by a periodical examination of acquittance rolls and office copies of bills, it is not necessary for him to keep a detailed account showing amounts drawn from the Bank from time to time and their subsequent disposal. There is no objection, however, to such an account being maintained in a separate register, if found convenient.

Part III.
Executive Instructions and Order.

INTRODUCTORY.

1. The orders and instructions incorporated in Chapters 1 and 2 of this Part are designed primarily for the guidance of the Bangladesh Bank and branches of Sonali Bank acting as agent of Bangladesh Bank. These instructions are subject to such orders and directions as Bangladesh Bank may issue to its own offices and branches of Sonali Bank conducting the cash business of the Government.

2. The orders and instructions issued by the Government which have been adopted as executive instructions for the guidance of the Bangladesh Bank and its agent in all matters relating to coinage are incorporated in chapter 3.

3. Instructions relating to Currency and Bank notes have been incorporated in Chapter 4.

4. The procedure regarding the supply, distribution, custody, etc. of stamps of all classes, which are the property of the Government, will be regulated by the instructions contained in the stamp manual.

CHAPTER I.

CASH BALANCE.

(Issued in consultation with the Bangladesh Bank)

Cash Balance of the Government.

1. The cash balance of the Government is made up of the balance in its account with the Bangladesh Bank.

Distribution of Funds.

2. It is the duty of the Currency Officer, Dhaka, to keep branches of the Bangladesh Bank and Sonali Bank branches maintaining Government accounts adequately supplied with all kinds of coins and notes and to arrange for the transfer of funds between the branches of Bangladesh Bank and Sonali Bank and for remittance between such branches and the currency office.

Supply of Funds.

3. The concerned Bank Manager shall be responsible for the provision of funds to meet requirements of Government disbursements. To enable the Bank Manager to make the requisite provision, the Accounts Officer with keep the Manager informed of the probable receipts and disbursement on Government Account for the following two weeks and forthwith inform the Manager in advance of any unusually heavy disbursement on a day.

Normal Balances.

4. The normal balance for every Bank branch holding currency chest/sub-chests shall be fixed by Currency Officer, Bangladesh Bank keeping in view all relevant factors. In case of chests/sub-

chests maintained by Sonali Bank branches, recommendations regarding fixation of normal balance shall be sent by Head Office of Sonali Bank to Bangladesh Bank for each of the branches. Such balance may be varied by Bangladesh Bank as and when necessary. Concerned Bank Officer should watch carefully that the balance does not exceed by any appreciable amount the limit fixed by Bangladesh Bank.

Note. – The normal balances may be fixed at a higher figure for certain months of the year, should this be deemed necessary.

CHAPTER 2

CURRENCY CHESTS.

(Issued in consultation with the Bangladesh Bank)

Explanation.

5. Under the provisions of the Bangladesh Bank Order, 1972, the amount of Currency and bank notes in circulation, which constitute the liabilities of the Issue Department of the Bank, should not exceed the assets of that department held in gold, foreign exchange, Taka coin (including Taka notes) and Taka securities. A portion of these assets is held in the various currency chests in the form of Taka coin and Taka notes. The Currency and Bank notes held in these chests are not notes in circulation but pass into circulation only when they are transferred to the cash balances. Assuming that there are no transactions elsewhere, the deposit of Currency and Bank notes in a Currency Chest decreases the amount of such notes in circulation and the deposit of Taka coins and Taka notes in the chest increases the assets of the Issue Department of the Bank. A deposit of notes or coin in currency chest thus enables the Bank to issue notes elsewhere up to the amount deposited without increasing the total amount of the notes in circulation. If, therefore, a transfer of funds from the cash balance at Branch A of the Sonali Bank to the cash balance at Branch B of sonali Bank is required, this can be effected at short notice and without the actual remittance of coin, or notes by transferring money from the Cash balance to the currency chest at A, and transferring the same amount from the currency chest to the Cash balance at B.

Location of currency chests.

6. The Bangladesh bank after consultation with the Government shall maintain currency chests and sub-chests at different places for facilitating the transfer of funds so as to reduce appreciably the locking up of moneys.

Note. – The currency chests are kept in the sole custody of the Bank.

Provision of Funds.

7. The Currency Officer will be responsible for maintaining the required form of currency in currency chests. It is the duty of the Bank Managers to see that currency chests are adequately stocked with notes and coins to meet all reasonable demands for change.

Custody.

8. The currency chests at Bank should be kept under double lock; one key should be held by the Manager and the other key by another officer of the Bank selected for the purpose by the Bank.

Note. – The Bank will be responsible for the examination and correctness of coin or notes at the time of deposit into or withdrawal from the chest, and for sending the chest slips prescribed in clause (v) of paragraph 9 below :

9. The following instructions should be observed by officers-in-charge of currency chests of the Bank :-

(i) Coins of 50 paisa, 25 paisa, 10 paisa and one paisa should never be deposited in the chest.

(ii) A currency chest book in Form T.E. 1 should be kept in the chest and the balance proved and signed at every transaction by the officers-in-charge of the chest. They should satisfy themselves that the transaction has been correctly entered and the balances correctly worked out.

Note. – The chest books should be retained for three complete account years.

(iii) Transactions should always be in even hundreds of Taka.

(iv) Notes may be deposited in a chest in exchange for coin or notes of other denomination or *vice versa* by the officers-in-charge of the chest. These exchanges should not ordinarily be of small sums and should be avoided as far as possible during the last week of the month. If important exchanges take place during the last three days of the month, the transactions should be telegraphed to the Currency Officer.

(v) On each day on which a chest is opened, a slip in Form T.E. 2 serially numbered and signed by the two Bank officers-in-charge of the chest, must be sent at the close of the day to the Currency Officer.

Note. – The chest slips may be destroyed three months after the balances have been verified.

Verification of Balances.

10. The Bangladesh Bank will conduct through its own officers such verification of currency chest balances as it considers desirable.

11. A verification certificate should be given in Form No. T.E. 3. The verification certificate should be retained until the next one has been received.

Remittances to and from Currency Chests.

12. Transfers between currency chests at the Bank will be regulated by the rules laid down in chapter IX of Part II. Subject to any general or special Instructions that may be issued in this behalf by the Currency Officer, the provisions of Section III of Chapter IX of Part II will apply also to remittances of notes or coins from a currency chest or currency office to another chest or office. A remittance of this kind does not affect the Government balance and involves no locking up of Government funds. Notes or coins should, as far as possible, be sent as currency remittances.

Note. – Detailed instructions for guidance of Bank Managers in maintaining currency chests are contained in Appendix 13.

CHAPTER 3

COIN.

Kinds of Coin and Legal Tender.

13. Government is authorised to issue coins under the Coinage Act as amended from time to time.

14. The Taka is legal tender to any amount and the Half-Taka for any sum not exceeding Tk. 10 and the Twenty five paisha coin for any sum not exceeding one Taka, provided they satisfy the condition of currency laid down in paragraph 19.

Receipt of Coin at Bank.

15. The following instructions regulate the receipt at Bank of small coins and of coin which is not legal tender :-

Metallic coins of Half-Taka, Quarter Taka, 10 paisa, 5 paisa and one paisa pieces should be received in payment to the Government up to any amount although they are legal tender only for a sum not exceeding one Taka.

Exchange of Small Coin.

16. Half-Taka, Quarter Taka, 10 paisa, 5 paisa and one paisa pieces should be issued freely to persons who want them, either in payment of claims against the Government, or in exchange for Taka, or for notes which the Bank may be cashing. Bank is responsible for seeing that a sufficient stock of small coins is maintained to meet all such demands.

17. (1) Taka and notes should be issued freely in exchange for legal tender metallic coin subject to availability at the Bank.

(2) Whenever large bodies of men are assembled on public works under construction for purpose of famine relief or otherwise, the local authorities should make special arrangements to supply on the spot notes and Taka in exchange for the legal tender coin which may be collected by the contractors or foremen at such assemblages. Special arrangements may also be made to meet requirements of such assemblages at tea garden, mills and factories, as and when necessary.

18. If the instructions in the preceding paragraph are carried out, legal tender should never circulate at a discount. If nevertheless such coin does, at any time, or anywhere, circulate at a discount or at a premium, the circumstances should be immediately reported to the Currency Officer, with a full explanation of the supposed causes and of the remedial measures taken.

Condition of Currency.

19. No Condition of currency has been prescribed for Coins. Such coins are, therefore, legal tender even if they are worn or defaced, provided that they bear traces of Government mintage.

Cutting or breaking of counterfeit and defaced coin.

20. Article 14 of Bangladesh Coinage Order, 1972 provides that when any coin purporting to be coined or issued under the authorities of the Government is tendered to any person authorised to act under that Article and such person has reason to believe that the coin is counterfeit, he shall, by himself or another, cut or break the coin.

Acceptance and disposal of counterfeit, defaced and soldered coin.

21. Any person authorised to cut or break counterfeit coin may at his discretion, either return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking , or the coin may be sent to Currency Officer for final examination.

22. Judicial Officers may send counterfeit coins to Bank for remittance to the Currency Office. With these coins a short description of the case should be furnished and any implement such as dies, mould, etc., which may have been found, should be sent. These receipts should be kept quite separate from coins withdrawn by the Bank., which have to be remitted in accordance with the instructions contained in S.R. 387. Each remittance by a Judicial Officer should be put into a separate wrapper with details of the source of receipt of the coins and other particulars. If the Government so direct, the Bank should send the counterfeit coins to the Currency Office through the Inspector- General of Police or other officer nominated by the Government.

23. Bank maintaining chests/sub-chests are authorised to accept for disposal in the usual manner suspected coins tendered by the Post and Telegraph office.

Defaced coin.

24. Defaced but not fraudulently defaced metallic coins are legal tender and should be accepted at Bank. But if they are soldered or otherwise unfit for re-issue, they should not be issued to the public but should be dealt with like other uncurrent coin.

Acceptance of burnt coin.

25. All burnt coins accepted at Bank will be set apart for remittance to Currency Officer as uncurrent coins. Burnt coins which are not identifiable as genuine Bangladesh coins should not be accepted at Bank. The presenter should be directed to send them to the Currency Office for examination. Such coins, if unidentifiable, will not be accepted at Banks or at the Currency Office.

Supply of weights and scales.

26. Bangladesh Bank will ensure quality and supply of weights and scales for testing coins by Bank branches maintaining currency chests/sub-chests.

Weighment of coin against minimum weights

27. (1) Coins should never be directly weighed agains' the minimum weight that is to say, it is incorrect to place the minimum weight in one pan and the coin in the other, because if the arms of the scale are not of exactly the same length, the weighment is false . At the beginning of work, the minimum weights should be placed in one pan, and should be balanced exactly by pieces of metal placed in the other pan. The minimum weight should then be removed from its pan and the coins to be tested should be

placed one after another on the pan from which the minimum weight has been removed. The minimum weight should only be put back in its pan to test the counterpoise occasionally during the day. If this method, which is the only correct one, be adopted, any error due to difference of length of arms of the balance, however minute, is avoided and wear and tear of the minimum weight will be greatly reduced .

(2) Minimum weights should invariably be replaced carefully in the boxes in which they are supplied and every care taken to avoid an abrasion.

Withdrawal of coin from circulation.

28. (1) The above instructions provide for the withdrawal of counterfeit, and defaced coins from circulation, but in order to maintain the currency in the hands of the public in as good a condition as possible, coins which are defaced or which are so worn that the denomination and date are not easily decipherable should also be withdrawn from circulation whenever they are received at a Bank, although they are legal tender.

(2) Coins called in by the Government should be withdrawn from circulation, as soon as they are received at the Bank.

29. Bank Officers should remember that the state of the currency in the hands of the public is largely dependent on the strict observance at Bank of the above instructions for the withdrawal of coins which are unfit for circulation. The Bank and their Currency Examiners are primarily responsible for this work and should be required to keep a rough memorandum book, showing the tale of the coin examined by each man per diem and defective coins discovered per thousand Taka tested. Constant supervision should be maintained by the Officers and if it appears that the number of coin withdrawn from circulation is small, special steps should be taken to see that all coins received at the Bank are properly examined.

30. All coin received by Government officers and withdrawn from circulation should, whether or not it has been cut or broken, be sent at the first convenient opportunity to the Currency Office or to the Bank appointed by the Currency Officer to receive such coin, for remittance to the Currency office. Such coin will be credited in the officer's cash balance as " uncurrent coin" at the actual value at which it has been received.

31. Coin received by a person other than a Government officer and withdrawn from circulation under those instructions should be sent to the nearest Bank where it will be paid for at the face value and remitted to the Currency Officer in the usual course.

32. (1)The procedure for the remittance into the Currency Office of coins withdrawn from circulation is laid down in S.R. 387.

(2) When the proportion of current Taka fit for circulation found in such remittance whether or not cut or broken, exceeds five percent of the whole, the Currency Officer will make a special report to the Manager of the Bangladesh Bank or the local head office of the Bank acting as an Agency of the Bangladesh Bank for such disciplinary action as may be considered necessary to improve the quality of examination in the remitting Bank.

33. Railway Administration should send to the Currency Office through the Inspector-General of Police, the Deputy Inspector-General of Police in charge of the Criminal Investigation Department and Railways, or any other officer holding a similar position whom the Government may designate, only such counterfeit coins as are exceptionally well executed. Ordinary counterfeits should be sent to the Bank holding currency chest to be cut or broken.

Returns of coins cut or broken or withdrawn from circulation.

34. Concerned Bank Officers should, submit to the Currency Officer quarterly, not later than the 10th of the month following the quarter to which it relates, a return in Form T.E. No.4 showing counterfeit coins received in the previous quarter from all sources.

Supply of Coin.

35. The Manager of the concerned Bank is responsible for maintaining a sufficient stock of Taka and small coin to meet all demands from the public. The Manager will submit his indents for supply of notes and coins to the Currency Officer.

Foreign Coin.

36. Foreign coin or notes should be received in Banks under general or special orders of the Government.

37. Troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange it at the Bank nearest the frontier (or at the next, on a certificate that the frontier Bank has not sufficient funds) at the rate of exchange at which it may have been issued to the troops, the Officer Commanding the troops certifying the rate and also the fact that money has been issued as pay.

38. Foreign coins may, in special circumstances, be paid into a Bank as part of a deposit, eventually to be made over to a third party. The disbursement will be of the same coins, and so it is immaterial whether, for purpose of account, the market rate, the assay rate, or a purely arbitrary value is assigned to such currency.

CHAPTER 4

CURRENCY AND BANK NOTES.

(Issued in Consultation with the Bangladesh Bank)

Denominations of Notes.

39. Under the provisions of the Bangladesh Bank Order, 1972, the sole right to issue Bank notes in Bangladesh has been vested in the Bangladesh Bank .

40. Bank notes issued by the Bangladesh Bank will be of the denominational values of five Taka, ten Taka, twenty Taka, fifty Taka, one hundred Taka and five hundred Taka unless otherwise directed by the Government, on the recommendation of the Board of the Bank. Bank notes are legal tender throughout Bangladesh.

41. One and two Taka notes issued by the Government are unlimited legal tender, and, although these notes are treated as Taka coin for all purposes, the instructions contained in the following paragraph will, save where the contrary intention appears, apply to these notes as they apply to Bank Notes.

Receipt and Issue of Notes.

42. The form of currency demanded by the public should be supplied freely.

43. No restrictions are imposed on the issue of notes at the Bank in exchange for coin or for notes of other denominations.

44. Although no person has a legal claim to obtain coin for notes presented at the Bank, this accommodation should be given whenever possible, and all applications for exchange should be granted, provided that the coins or notes applied for are available, subject to any general or special limitations which the Bangladesh Bank or the Government may find it necessary to impose from time to time.

45. Subject to any limitations which may be imposed in particular cases, the Bank should, whenever it is satisfied that no inconvenience will be caused to the Bank, exhibit in some conspicuous place a placard notifying that the Bank is prepared to give coin for notes.

46. Whenever there are reasons to believe that notes are selling in the local market at a discount or a premium in large amounts, the Bank should at once bring the fact to the notice of the Currency Officer.

47. The ordinary exchanges with the public mentioned in paragraphs 43 to 45 above should be made from the cash balance. When, however, the amount of Taka or notes of any denomination in the Government balance is insufficient to meet the demand for exchanges, Taka or notes of the required denominations may be obtained from the currency chest.

48. It is desirable from the point of view of the popularity of the note issue that clean notes only should be put into circulation. This has, at the same time, the advantage of making it more difficult for forged notes to escape detection, as these are frequently intentionally soiled or smudged in order to conceal their defects. Currency Officer will arrange to keep the Bank supplied with sufficient stock of

clean notes in order to meet all probable demands. Notes much soiled, defaced or torn should not in any case be re-issued to the public and cut notes should not be re-issued. Notes unfit for re-issue should be sent to the Currency Office in the first remittance made thither.

49. Subject to the conditions noted in the preceding paragraph, all notes, if fit for issue, may be issued to the public.

50. In order to prevent the older issues of notes being stored for an indefinite period in the Bank, the notes of older issues fit for re-issue should be promptly re-issued. Notes received across the counter in the course of daily transactions may be re-issued at once, provided that they are in good condition.

51. Notes unfit for issue should be kept separately in the currency chest balance, pending remittance to Currency office in accordance with S.R. 388.

Forged, defective and lost notes.

52. (1) In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Bank considers it advisable to do so. If, however , the Bank office is convinced that the presenter has presented the forged note in good faith, believing it to be genuine he should impound the note, take his name, his father's name, local and permanent address and his full signature with date or left hand thumb impression if he is illiterate on the back of forged note, and his statement regarding the person from whom he received the note. The forged note and the presenter's statement should be sent to the police for further enquiry. After the enquiry has been completed, the police will forward the forged note to the Currency Office along with a report.

Note. – When a forged note is impounded, it should be stamped with the word " Forged" or the word " Forged" should be written on it in red ink in large letters before it is sent to the police for enquiry.

(2) Notes disfigured by oil or other substances should be scrutinised with special care, as forged notes are sometimes intentionally thus disfigured to render detection difficult.

(3) The managers of all banks have instructions to send forged notes presented to them to the police who will send them to Currency Officer for necessary action.

(4) The Bangladesh Bank has authorised Currency Officer in Dhaka and designated officers in its other branches to impound forged notes.

(5) The branches of Sonali Bank are authorised to accept for disposal in the usual manner suspected notes tendered by the Post and Telegraph office.

(6) When suspected notes sent to Bank by Post Offices or Managers of banks for adjudication are adjudged by the Bank Officers as genuine their value will be accounted for as "Revenue Deposits" in the Government Accounts pending payment of the amount to the parties concerned. If these deposits remain unclaimed for one whole account year, they should lapse to the credit of the Government.

These instructions apply *mutatis mutandis* to suspected coins sent by Post Offices to Banks under paragraph 23.

53. No person is of right entitled to recover the value of any lost, stolen, mutilated or imperfect Currency or Bank note. Bangladesh Bank (Note Refund) Regulations have been framed under

Bangladesh Bank Order, 1972 prescribing the circumstances, conditions and limitations under which the value of such notes may be refunded as of grace.

54. Half, mutilated, mismatched or altered notes, and notes disfigured by oil or other substances in such manner as to render their identification doubtful should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Officer competent to deal with the matter in accordance with Bangladesh Bank, (Note Refund) Regulations under which the value of such notes may in some cases be recovered.

Note 1. – Notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received at the Bank and dealt with under S.R. 388. The features necessary for the identification of a note are, besides the number which must, including the serial letters, be all intact, the denomination, the place of issue where indicated, the signature and the watermark.

Note 2. – Defective notes should be stamped " Half-note payment refused" " Mutilated Payment refused", " Mismatched payment refused", or Altered payment refused", as the case may be, or such words should be written in red ink in large letters before they are returned to the presenter.

55. The value of lost stolen or wholly destroyed notes of the denomination of Tk.10 and below may be refunded in accordance with Bangladesh Bank (Note Refund) Regulations through the Currency Office.

Indents for Notes.

56. Manager of the concerned Bank branch is responsible for keeping in the currency chest a sufficient stock of notes and coins to meet all demands from the public. Manager will submit his indent for necessary remittance to the Currency Officér for his requirement of notes and coins.

T.R. FORM NO. 1.

[See S. R. 6(e)]

Certificate of Transfer of Charge.

(OBVERSE)

Certified that we have in the fore/after noon of this day respectively made over and received charge of the office of ....

Signature of relieved Government servant............................

Station ....

Designation...

Date ....

Signature of relieving Government servant ....

Designation...

Memo. of the balances for which responsibility is accepted by the Government servant receiving charge.

Treasury balance -

Opium-

Stamps–

Excise Banderols -

Permanent advance -

* For details see overleap.

Relieved Government servant.

Relieving Government servant.

Forwarded to...

T.R. FORM NO. 1.-(concld)

Details of the Balance of stamps opium and valuables.

(REVERSE)

Description.	Under double locks	With treasurer.	Total.
Stamps, Excise Banderols etc. Opium Others			

Station	Relieved	Relieving
	Government Servant	Government Servant
....	Signature:......................	Signature:......................
	Name:............................	Name:............................
Dated		

T.R. FORM NO. 2.

[See S.- R. 9 (b).]

Model Form of Security Bond to be taken from Treasurers.

KNOW all men by these presents that (principal) .... of..(1st surety) .... (2nd surety)................................ of...

are held and firmly bound unto the President of the People's Republic of Bangladesh in the sum of Tk.________ to be paid to the President, his successors or assigns or his or their attorney or attorneys for which payment well and truly to be made, we bind ourselves, our heirs, executors, administrators and representatives jointly and every two of us bind ourselves, our heirs, executors, administrators and representatives jointly and each of us binds himself, his heirs, executors, and representatives severally firmly by these presents sealed with our seals, dated this day of__________, and each of us the said __________ doth hereby for himself, his heirs, executors, administrators and representatives covenant with the President, his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition thereunder written in any Court subject to the Supreme Court of Bangladesh the same shall and may at the instance of the President be removed into tried and determined by the Supreme Court in its extraordinary original jurisdiction.

WHEREAS the above bounden ______________was on the __________ day of __, appointed to and now holds and exercises the office of Treasurer at ,

AND WHEREAS by virtue of such office the said has amongst other duties the care, charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all moneys, specie, bullion, jewels, stamps and gold, silver, copper, lead, goods, stores, chattels or effects stored and used at, received into or despatched from the treasury of ________________or paid, deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever;

AND WHEREAS the said as such Treasurer as aforesaid is also responsible that all such moneys, specie, bullion, jewels, stamps, gold, silver, coppers, nickel, bronze, lead, goods, stores, chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in the manner hereinafter referred to ;

AND WHEREAS the said is bound from time to time, whenever called upon so to do, show to his superior officers that the said property and every part thereof, save so much thereof as he has duly accounted for, is at all times intact in the places of aforesaid, and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint;

AND WHEREAS the said.................................is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of the Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit;

AND WHEREAS the bulk of the said property remains as well in the care, charge and custody of the Treasury Officer for the time being at as of the said......................but as between himself and the President he, the said...,is alone responsible therefor and for every part thereof;

AND WHEREAS the responsibility of the said......................................for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the Deputy Commissioner of ....or the other person exercising his functions for the time being under the sanction of the Government may direct;

AND WHEREAS the said .... in consideration of his said appointment has delivered to and deposited with and endorsed over to...as such Deputy Commissioner as aforesaid Government securities to the extent of Tk.........................of which the numbers, amounts and other particulars are set forth and specified in the schedule thereunder written for the purpose of in part securing and indemnifying the President his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied, or otherwise dishonestly, negligently or by or through oversight or violence made away or parted with by himself the said ....or any person acting for him in his said office during his absence or otherwise, or by any servants, clerks, coolies or other persons serving under him the said or any person acting for him in his said office as aforesaid or any other person or persons whomsoever whether in the service of the Government or otherwise;

AND WHEREAS the said.................................... hereby acknowledges that he is bound by all conditions, rules and regulations of the Government for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of such rules, regulations and orders as aforesaid and all or any alterations made from time to time therein;

AND WHEREAS the said (principal)......................... and the said (1st surety)......................... and (2nd surety) as his the said sureties in that behalf have entered into the above bound in the penal sum ....of conditional for the due performance by him the said and of any person acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity of the President and his servants against loss from or by reason of the acts or defaults of the said__________ and of all and every person and persons aforesaid;

NOW the condition of the above written bond is such that if the said..
and every person acting for him in his said office as aforesaid has whilst, they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said..and every person acting for him in his said office as aforesaid shall whilst they respectively shall hold or exercise the duties of the said office always perform and fulfil all and every the duties thereof aforesaid, and perform and observe all and every conditions, rules and regulations, of the Government and the said departmental rules and orders, and further if the said and............................do and shall indemnify and save harmless the President his successors and assigns and all and every person or persons who from time to time has or have held or shall hold or exercise the

same office of Deputy Commissioner and all other servants of the President from against all and every loss and damage which during the time the said ....or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter happen to or be sustained by the President his successors or assigns or the said Deputy Commissioner for the time being or any such servant as aforesaid by from, or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency of the said.................................or of any person acting for him in his said office as aforesaid or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from, or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office;

THEN this obligation shall be void and of no effect. otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said ....and............................. shall be at liberty to terminate their suretyship except upon giving to the Deputy Commissioner for the time being of the Government six calendar months' notice in writing of his or their intention so to do and the liability under the bond, by the event of any such notice being given of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months.

PROVIDED ALWAYS and it is hereby declared and agreed by the said............................... and and.............................with the President that the Government Promissory notes for Taka........................ so deposited as aforesaid or such other Government security or securities to the same amount as the Deputy Commissioner for the time being of the............................... may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said Deputy Commissioner for the time being of the as and for part and additional security (over and above the above-written bond), to the President, his successors and assigns for the indemnity and other purposes aforesaid with full power to the President his successors, or assigns, or his officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respects of such Government securities in and towards the indemnity as aforesaid of the President, his successors and assigns as the case may require but nevertheless the interest of the said government securities may in the meantime be paid over as the same shall be realised by the said Deputy Commissioner for the time being or the President if they shall think fit to the said...........

PROVIDED ALWAYS and it is hereby expressly agreed and declared between and by the said .... and............... .... and the President that it shall be lawful for the said with the consent of the said Deputy commissioner or of other the person exercising his functions for the time being under the sanction of the President , first had and obtained to change and substitute for the Government Promissory Notes for Tk........................so deposited as aforesaid or any part thereof or for any notes substituted therefor under the present provision from time to time other notes of the same other loans of the said bond or the liability of the said .... and as such securities as aforesaid.

PROVIDE FURTHER and it is expressly agreed and declared between and by the said............ and the President that not with standing the provision of section 133 of the contract Act or any other rule of

law or equity in that behalf any variance of the contract or terms of service of the Principal shall not operate as a discharge of the sureties;

AND PROVIDED LASTLY and it is expressly agreed and declared between and by the said ....and ....and the President that though as between the principal and sureties the latter are only sureties for the principal as between the President and the sureties the said sureties shall be jointly and severally liable for any moneys payable thereunder equally with the principal and the sureties waive all rights which otherwise they might as sureties be entitled to claim and enforce.

AND it is hereby lastly agreed and declared by and between the said ....(principal)

and the said......................... (one surety) and........................... the said .... and only surety (other surety) as his the said .... (Principal's) sureties and the President that in the event of the death of the said (principal) or the vacation by him of his said office of Treasurer the above mentioned Government Promissory Note for Tk............ or any notes that may be substituted therefor as aforesaid, shall be retained and remain with the said Deputy Commissioner for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said President, his successors and assigns and in respect of which the said...

(principal) and his heirs, executors, administrators and representatives after his death is and are or shall or may be liable to indemnify the President his successors and assigns and all such persons as aforesaid.

PROVIDED ALWAYS that the return at any time of the Government Promissory Notes shall not be deemed to affect the right of the President to take proceedings upon or under the said bond against the said (principal)

and......................(1st surety) and (2nd surety) or any of them in case any breach of the condition of the said bond shall be discovered after the return of the said Promissory Notes but the representative of the said (principal) and of the said 1st surety) and of the said (2nd surety) shall at all times continue and the President shall be fully indemnified against all such loss or damage as aforesaid at any time.

TR FORM NO 3

[See S.R. 23(i)]

Cash Book General

Office of the... Month... Year...........................

Receipts.										Payments.									
Date.	No of receipt where necessary.	Particulars.	Pay.	Allowance.	Supplies & Services and Repairs & Maintenance.		Miscellaneous.	Total.	Classification.	Date.	Sub-vouchers Nos.	Particulars.	Pay.	Allowances.	Supplies & Services and Repairs & Maintenance.		Miscellaneous.	Total.	Classfication.
					In recoupment of permanent Advance.	Advance payment.									out of permanent Advance.	out of money drawn in anticipation of payment.			
			Tk.	Tk.	Tk.	Tk.	Tk.	Tk.						Tk.	Tk.	Tk.	Tk.	Tk.	

TR FORM NO 3A.

[See note 1 below S.R. 23(i)]

Cash Book of the Nazir of the ....Collectorate Month.. Year..

Receipts.									Disbursement									
Date.	From whom received.	On what account.	Amount.		Daily total of subsidiary registers.		Daily total.		Date.	Serial No. of remittance to Bank.	To whom paid.	On what account.	Amount.		Daily Total of subsidiary registers.		Daily total.	
			Tk.	Ps.	Tk.	Ps.	Tk.	Ps.					Tk.	Ps.	Tk.	Ps.	Tk.	Ps.

T.R. FROM NO. 3B.

[See Note 2 below S.R. 23 (i)]

Cash Book of the office of the Superintendent of Police.. Month.................................. Year...................

Receipts.

From whom received and description of the receipt.	Number of receipt cheque.	**On account of -**															Total.		Initials of Superintendent of Police.
		Establishment.		Permanent advance.		Miscellaneous.													
		Tk.	P	Tk.	P	Tk.	P	Tk.	P	Tk.	P	Tk.	p	Tk.	P		Tk.	P	

Continued to next page

Continued........

T.R. FROM NO. 3B.
PAYMENT.

Cash Book of the office of the Superintendent of Police............................ **Month.................................... Year....................**

Payments

To whom paid and description of charge.	Number of pay cheque.	**On account of -**																Total.		Initials of Superintendent of Police.
		Establishment.		Permanent advance.		Miscellaneous.														
		Tk.	paisa	Tk.	Paisa	Tk.	Paisa	Tk.	Paisa	Tk.	Paisa	Tk.	Paisa	Tk.	Paisa	Tk.	Paisa	Tk.	Paisa	

T.R. FROM NO. 3C.

(See Paragraph 5 of Appendix 11)

Cash Book of Commissions or Committees....................................... Month.. Year...............................

Receipts.									Disbursements.									
Date.	Item or Serial No.	From whom received.	Particulars.	Amount.		Total.		Initial of responsible authority.	Date.	Serial No. of Voucher.	To whom paid.	Particulars.	Budget grant to which debitable.	Amount.		Total.		Initial of responsible authority.
			Opening balance.	Tk.	P	Tk.	P							Tk.	P	Tk.	P	
												Carried over Tk.						

T.R. FROM NO. 4.

[See S.R. 23 (v)- Note.]

Bill Register of the office of-

Date.	Particulars of bills or cheques.	Amount.		Initial of the Gazetted Officer who signs the bill or cheque.	Date of presentation at the Accounts Office.	Amount actually received from Accounts Office.		Date of realisation and entry in the cash book.	Initial of the Gazetted Officer Incharge of cash.	Remark.
1	2	3		4	5	6		7	8	9
		Tk.	Ps			Tk.	Ps			

T.R. FROM NO. 5.

(See S. R. 29.)

Receipt Form — General.

Office of the .... Month of.. Year.................................

<table>
<tr><td>Counterfoil</td><td></td></tr>
<tr><td>No........ Date..............................

Received from ....
with letter No................, dated...
....
the sum of Taka...

....
in cash / by cheque on account of...
....
....
in payment of..

Date .... **Initial**
Name.............................
Designation..................
Seal</td><td>No......... Date..........................

Received from ....
with letter No..............., dated..
....

the sum of Taka...
....
in cash / by cheque on account of ....
....
in payment of..

Date ....

Signature
Name..............................
Designation....................
Seal</td></tr>
</table>

T.R. FORM NO. 5A.

(See Note below S.R. 29.)

Receipt Form for the use in the Public Works, Housing and Settlement Roads and Highways and Public Health Engineering Department

(Where Cash Books are maintained.)

Block	
Book No..............................Receipt No..	Book No..............................Receipt No..
Division.............................. Subdivision..	Division.............................. Subdivision..
Date..	Date..
Received from..	Received from..
....	....
(Tk.............................) Taka..	(Tk.............................) Taka..
...................................on account of...	...................................on account of...
....	....
Certified that the receipt of the money has been duly recorded in the Cash Book.	
Dated initials of ________________	*Cashier or Subdivisional Clerk.*
Cashier or Subdivisional Clerk.	*Accountant* *Signature* ....
Divisional or Subdivisional Officer	*Dsignation* ....
Accountant	

Instructions.

Receipt Book in Duplicate Form (T.R Form 5A)

1. Receipt books in duplicate form will be used in Public Works, Roads and Highways, Public Health Engineering and Housing and Settlement Department office only where cash books are maintained.
2. When money is received, the receipt shall be signed by the Executive Officer in charge of the office and, before signing it, he shall verify and initial the entry in the cash book.
3. When money (or a treasury chalan in lieu thereof) received by an officer without a cash book is transmitted to an officer with a cash book, it shall be accompanied by a duplicate of the receipt issued by the subordinate officer. The receipt will be entered at once in the cash book and a receipt in T.R Form No. 5A shall be sent to the subordinate officer. In absence of the executive officer in charge, such receipt may be signed by the cashier (or subdivisional clerk where a subdivisional cash book is maintained). The duplicate receipt received from the subordinate officer shall be attached to the counterfoil of the fresh receipt issued. The receipt book and entries in the cash book shall be checked and initialled by the executive officer in charge as soon as possible after his return to headquarters.
4. Receipts for cheques will not be issued till the cheques have been cashed.

T.R. FORM NO. 5B.

(See Note below S.R. 29.)

Receipt form for the use in the Public Works, Housing and Settlement, Roads and High ways and Public Health Engineering. (Where Cash Books are not maintained.)

Block Book No.............Receipt No......................... Division.............Subdivision....................... Section..............Date................................... Received from... (Tk............) Taka...................................... ....on account of.............................. *Dated initials of Officer or Subordinate granting the receipt.*	Book No................Receipt No.............................. Division.................. Subdivision.......................... Section....................Date....................................... Received from... (Tk............) Taka....................................... ....on account of................................... *Signature* .... *Dsignation*....................	Book No................Receipt No......................... Division.................. Subdivision.................... Section......................Date........................... Received from.. (Tk............) Taka... ....on account of.............................. *Signature* .... *Dsignation*....................

Instructions.

Receipt Book in Triplicate Form (T.R Form 5B)

1. Receipt books in triplicate form will be used only by executive officers and subordnates who do not maintain cash - books.
2. Whenever possible, persons making payments should be advised to make the payments direct to those officers who maintain cashbooks.
3. When money received by an officer or subordinate without a cash book he shall grant a receipt for the amount and shall transmit the amount with the duplicate copy of the receipt direct to such superior officer as maintains a cash book. The latter officer will give him a receipt in T.R. Form No. 5A which the subordinate officer will attache to the counterfoil of the original receipt to show that so far as he is concerned the amount has been accounted for. The latter receipt will be valid if signed by a divisional office cashier, a subdivision clerk where the subdivision maintains a cashbook or by the executive officer in charge of the office. When the money is received at an out-station and it can conveniently be paid into theBank, this should be done. In this case the treasury challan shall be transmitted instead of the money to the superior officer along with the duplicate copy of the receipt.
4. Such receipt books shall be checked and initialled by the subdivisional officers monthly at headquarters and whenever they visit an out-station.
5. Payments by cheque shall not be accepted by officers who do not maintain cashbooks.

T.R. FORM NO. 5C

(See Note below S.R. 29.)

Receipt Form (for the use in the Forest Department)

FOREST DEPARTMENT .	FOREST DEPARTMENT .	FOREST DEPARTMENT .
.... Division	.... Division	.... Division
.... Depot.	.... Depot.	.... Depot.
Received from	Received from	Received from ....
the sum of Tk.	the sum of Tk.	the sum of Tk. ....
being price of	being price of	being price of ....
brought by him as detailed in Bill No	brought by him as detailed in Bill No	brought by him as detailed in Bill No ....
in part payment	in part payment	in part payment.
No .... Cubic feet	No .... Cubic feet	No .... Cubic feet ....
Logs .... at ....Tk.	Logs .... at ....Tk.	Logs .... at ....Tk. ....
Sleepers .... at ....Tk.	Sleepers .... at ....Tk.	Sleepers .... at ....Tk. ....
Firewood ....Kgs. at............	Firewood ....Kgs. at............	Firewood ....Kgs. at............
Tk............per Kg. ....Tk............	Tk............per Kg. ....Tk............	Tk............per Kg. ....Tk............
Total Tk.	Total Tk.....................	Total Tk.....................
Dated, the	Dated, the	Dated, the ....
Range Officer	Range Officer	Range Officer
Forester.	Forester.	Forester.

মূল কপি	২য় কপি	৩য় কপি

টি.আর. ফরম নং ৬
(এস আর অনুচ্ছেদ ৩৭ দ্রষ্টব্য)

চালান ফরম

চালান নং .... জমা দেওয়ার তারিখ.......................

বাংলাদেশ ব্যাংক/ সোনালী ব্যাংকে ....শাখা...জেলা...

কোড নং □ - □□□□ - □□□□ □□□□

প্রদানকারী কর্তৃক পূরন করিতে হইবে						বিভাগের নাম এবং চালানে পৃষ্ঠাঙ্কনকারী কর্মকর্তার দস্তখত *
কাহার মারফত প্রদত্ত	যে ব্যক্তির পক্ষ হইতে টাকা প্রদত্ত হইল তাহার নাম অথবা পদবী ও ঠিকানা	কি বাবদ জমা দেওয়া হইল তাহার বিবরণ	পরিমান			
			মুদ্রা ও নোটের বিবরণ/ ড্রাফট, পে অর্ডার ও চেকের বিবরণ	টাকা	পয়সা	
প্রদানকারীর স্বাক্ষর......................						
			মোট			

টাকা (কথায়)..

টাকা ....বুঝিয়া পাইলাম

তারিখ.......................................

ম্যানেজার
বাংলাদেশ ব্যাংক/সোনালী ব্যাংক

* যে সকল ক্ষেত্রে বিভাগীয় কর্মকর্তা কর্তৃক পৃষ্ঠাঙ্কন প্রয়োজন, সে সকল ক্ষেত্রে প্রযোজ্য হইবে।

T.R. FORM No. 7.

(See Note (ii) below S. R. 51.)

Register of valuables lodged in the Treasury for safe custody.

Serial number of packet.	Date of receipt.	Office from which received.	Condition in which received.	Articles said to contain in the packet.	Value (estimated or actual).		Initials of Treasury Officer and Treasurer.	When returned.	Signature of recipient.	Initials of Treasury Officer and Treasurer.
					Tk.	Paisa				

T.R. FORM No. 8.

[See S. R. 89 (I).]

Letters of Credit

Dated ---------------------

......................................Department

LETTERS OF CREDIT NO……………………………….

The District/Thana Accounts Officer of ____

I have the honour to request that you will cash the cheques drawn by the ____________________________

to the extent of Taka ____

This letter of credit has effect from ____

Signature ....

Name...

Designation...…

of the Authorised Officer of the office of the

Chief Accounts Officer

T.R. FORM No. 9.

[See S. R. 121 Note (b)]

Register Attachments.

Name and designation of defendant.

Court's Order		No. of suit.	Name of plaintiff.	Amount to be recovered.		Initials of Heads of office or Accounts Officer	Recovery		Initials of Heads of office or Accounts Officer.	No. and date of advice.	Paid to court.		Remarks
No.	Date.						Amount.				Date.	Initials of Head of Office or Accounts Officer	
				Tk	P.		Tk.	P.					

T.R. FORM No. 10

(See Note below S.R. 126)

Form of the Bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government servants or pensioners.

KNOW ALL MEN by these presents that, I (a)_____________ resident of________ and the widow/the son of (b) _______________and I/We, (c) ______________________________ ___________________________sureties on her/his behalf are held and firmly bound to the President of the People's Republic of Bangladesh in the sum of Taka________________________ to be paid to the President or his successors or assigns

FOR WHICH payment to be well and truly made, each of us severally bind(s) himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

As witness our hands this___________________ day of__________________

WHEREAS (d) ________________________was at the time of his death in the employment of the Government or was receiving a pension of ______________________________________ Taka________________________________ from the Government;

AND WHEREAS the said ________________ died on the________________ day of__________________ and there was then due to him the sum of Taka________________ (for pay and allowances in respect of his said office) or (in respect of his said pension);

AND WHEREAS the above bounden, (a) (hereinafter called "the Claimant") claims to be entitled to the said sum as heir of the said (d) but has not obtained letters of administration of or a succession certificate to the property and effects of the said (d) ;

AND WHEREAS the Claimant has satisfied the (e) (officer concerned) that he/she is entitled to the aforesaid sum and that it would cause undue delay and hardship if the Claimant were required to produce letters of administration of or a succession certificate to the property and effects of the said (d);

AND WHEREAS the Government desire to pay the said sum to the Claimant but under Government rules and orders it is necessary that the Claimant should first execute a bond with one surety/two sureties to indemnify the Government against all claims to the amount so due as aforesaid to the said (d) before the said sum can be paid to the Claimant;

NOW THE CONDITION of this bond is such that if after payment has been made to the Claimant, the Claimant or the surety/sureties shall in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Taka refund to the Government the sum of Taka and shall otherwise indemnify and save the Government harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto;

THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

IN WITNESS to the above written bond and the condition therefor we __________________ and____ have hereunto set our hands this day of

(a) Full name of claimant with place of residence.
(b) State relationship to the deceased.
(c) Full name or names of sureties.
(d) Name of the deceased.
(e) Title of the officer responsible for the payment.

T.R. FORM No. 11

(See S.R. 137)

Register of Powers of Attorney, Probates, Succession Certificate, Bond of indemnity etc.

Serial No.	Date of registry.	Date of Document.	Name of Principal.	To whom granted.	Description.	Limitation.

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.

2. In the case of probates, etc., and orders of Court, the name of the Court, and any number it may have assigned to its order, may, with advantage, be noted in the column of "Date of document".

T.R. FORM No. 12.

[See S. R. 137]

Form of Bond of Indemnity for drawing pay, peusion etc.

In considenation of our (name of the Bank) being permitted to draw the pay/leavesalary/pension of Mr. ....from (date) ...., we (name of Bank)...............................hereby engage to refund to the Governrnent on demand any overpayment that may be made to us (Bank) as his agent.

Signature of
The authorized Bank Officer.

N.B. It must be seen that the person signing the bond of indemnity has authority to bind the Bank.

টি. আর. ফরম নং ১৩

[এস.আর. ১৩৯ (১) দ্রষ্টব্য]

গেজেটেড সরকারী কর্মকর্তার বেতন বিল

.... মাস................ বৎসর

কোড ☐ ☐☐☐☐☐ ☐☐☐☐ X X X X

নাম .... পদবী .... দপ্তর ....

ভবিষ্য তহবিল হিসাব নং .... ডাক জীবন বীমা নং .... করদাতা সনাক্তকরণ নম্বর (টি আই এন) ....

টোকেন নং .... তারিখ .... ভাউচার নং .... তারিখ ....

কোড	বিবরণ	রেট		টাকার অংক	
		টাকা	পয়সা	টাকা	পয়সা
*৪৫০১	বেতন				
*৪৭০৫	বাড়ী ভাড়া ভাতা				
*৪৭১৭	চিকিৎসা ভাতা				
	সর্বমোট বেতন ও ভাতা (ক)				
কর্তন ও পরিশোধ					
৬-১০৫১-০০০০-৮১০১	সাধারণ ভবিষ্য তহবিল				
৬-১০৫১-০০০০-৮১০১	ভবিষ্য তহবিলের অগ্রিম ও সুদ আদায়				
৬-১০৫১-০০০০-৮২৪১	সরকারী কর্মচারী কল্যাণ তহবিল				
৬-১০৫১-০০০০-৮২৪৬	সরকারী কর্মচারী যৌথ বীমা তহবিল				
৬-১১৫১-০০১০-৮০৪১	ডাক জীবন বীমা প্রিমিয়াম				
১-৩২৩৭-০০০১-২১১১	বাড়ী ভাড়া				
১-৩২৩৭-০০০১-২১১৭/ ২১১৯/২১২১ **	গ্যাস				
১-৩২৩৭-০০০১-২১২৩	পানি ও পয়ঃপ্রণালী				
১-৩২৩৭-০০০১-২১২৭	পৌর কর				
১-০৯৬২-০০০০-৩৯০১	গৃহ নির্মাণ অগ্রিমের কিস্তি পরিশোধ				
১-০৯৬২-০০০১-৩৯১১	মোটর গাড়ী অগ্রিমের কিস্তি পরিশোধ				
১-০৯৬২-০০০০-৩৯২১	মোটর সাইকেল অগ্রিমের কিস্তি পরিশোধ				
১-০৯৬২-০০০০-১৬৩১	সরকারী কর্মচারীদের প্রদত্ত অগ্রিমের সুদ পরিশোধ				
	কর্তন ও পরিশোধ বাবদ মোট আদায় (খ)				
	মোট দেয় টাকা (ক-খ)				
	টাকা (কথায়)				

যাহাকে টাকা বা চেক প্রদান করিতে হইবে, সেই বাহক/ব্যাংক/এজেন্টের নাম ....

তারিখ ....

কর্মকর্তার স্বাক্ষর

সীল-

*শুধুমাত্র অর্থনৈতিক কোড বুঝায়।

** যথাক্রমে তিতাস, বাখরাবাদ ও জালালাবাদ গ্যাস বুঝায়।

[অপর পৃষ্ঠায় দ্রষ্টব্য]

হিসাব রক্ষণ অফিসে ব্যবহারের জন্য

টাকা .... (কথায়)...

.... প্রদানের জন্য পাশ করা হইল।

চেক নং.. তারিখ ....

...............................টাকা বুঝিয়া পাইলাম
রেভিনিউ স্ট্যাম্প
স্বাক্ষর

অডিটর (স্বাক্ষর)... তারিখ......................

নাম..

সুপার (স্বাক্ষর)
তারিখ......................

নাম............................... ....

হিসাব রক্ষণ কর্মকর্তা (স্বাক্ষর) তারিখ......................

নাম..

নির্দেশাবলী

১. যে মাসের কাজের বিনিময়ে বেতন অর্জন করা হইয়াছে সেই মাসের শেষ কার্যদিবসের ৫ দিন পূর্বে হিসাব রক্ষণ অফিসে বিল পেশ করিতে হইবে।

২. পেশকৃত প্রতিটি বিলের জন্য একটি করিয়া টোকেন দেওয়া হইবে। চেক/ক্যাশ অথবা আপত্তি সহ ফেরত বিল গ্রহণের প্রাক্কালে উক্ত টোকেন ফেরৎ দিতে হইবে। এতদ্ব্যতীত চেক/ক্যাশ গ্রহণ কালে একখানি লিখিত রসিদ ষ্টাম্প সহ (প্রযোজ্য ক্ষেত্রে) প্রদান করিতে হইবে।

৩. ব্যাংকার বা এজেন্টকে টাকা প্রদানের জন্য ইচ্ছানুসারে বেতন বিলে নির্দেশ করা যাইবে। এবং এইরূপ ক্ষেত্রে ব্যাংক বা এজেন্টের মাধ্যমে টাকা সংগ্রহের জন্য পেশ করা যাইবে। এই জন্য সরকারী কর্মচারীর বা বাহকের ব্যাক্তিগত উপস্থিতির প্রয়োজন হইবে না। ব্যাংক বা এজেন্টকে সরাসরি টাকা/চেক প্রদান করা হইবে।

৪. প্রযোজ্য ক্ষেত্রে বিলের সঙ্গে অবশ্যই কর্তন ও আদায়ের সিডিউল প্রদান করিতে হইবে।

নোট- ১ঃ হিসাব রক্ষণ কর্মকর্তাগনকে নিশ্চিত হইতে হইবে যে, সকল বাধ্যতামূলক কর্তন ও আদায়ের সিডিউল যেন বিলের সংগে সংযুক্ত থাকে।

নোট- ২ঃ বাহকের নিকট প্রদত্ত টাকা, চেক অথবা বিলের জালিয়াতি বা আত্মসাৎ সংক্রান্ত কোনরূপ দায়-দায়িত্ব সরকার গ্রাহ্য করিবে না।

টি.আর ফরম নং ১৪

(এস. আর. ১৪২ দ্রষ্টব্য)

ভ্রমণ ব্যয় বিল (গেজেটেড সরকারী কর্মকর্তা)

কোড: [ ] - [ ][ ][ ][ ] - [ ][ ][ ][ ] - [৪][৮][০][১]

টোকেন নং.................. তারিখ.................. ভাউচার নং .... তারিখ................

	টাকা	পঃ		টা.	প.
কলাম ৮- বিমান/রেলগাড়ী /ষ্টীমার ভাড়া সড়কে মাইল হিসাবে পথ খরচ কলাম ৯ - পথ খরচ কলাম ১০- পথ খরচ .... দিনের জন্য দৈনিক ভাতা (কলাম- ১২) প্রকৃত খরচ (কলাম-১৪)			টাকা বঝিয়া পাইলাম, অনুগ্রহ পূর্বক............................ .... কে প্রদান করুন। ভ্রমণকারী অফিসারের স্বাক্ষর.................................... অফিস............................তারিখ বরাদ্দ স্মারক নং		
মোট দাবী			.... সালের বরাদ্দ *		
বিয়োজন ....একক/দ্বিগুণ হারে...................... ....দিনের জন্য স্থায়ী ভ্রমণ ভাতা (রুল ২৫ বাংলাদেশ সার্ভিস রুলস, পার্ট-২) .... কর্তন-সরকারকে দেয় ভাড়া (রুল ১৫৮ বাংলাদেশ সার্ভিস রুলস, পার্ট- ২).................................. অগ্রিমের সমন্বয়.. অন্যান্য কর্তন.. মোট বাদ- বিয়োজন, কর্তন ও অগ্রিমের সমন্বয়.........			এই বিল সমেত খরচ		
নীট দাবী..			অবশিষ্ট		

টাকা .... (কথায়) .... প্রদানের জন্য পাশ করা হইল

নিয়ন্ত্রণকারী কর্মকর্তার স্বাক্ষর
নাম ....

তারিখ .... পদবী ....

সিল

টাকা.................... (কথায়.................................) পাশ করা হইল

অডিটর	সুপার	হিসাব রক্ষণ কর্মকর্তা
নাম	নাম	নাম ....
তারিখ	তারিখ	তারিখ ....

প্রত্যায়ন পত্র

১। এই মর্মে প্রত্যায়ন করা যাইতেছে যে এই বিলে উল্লেখিত ভ্রমণ ও যাত্রা বিরতি জনস্বার্থে করা হইয়াছে।
২। এই বিলে জারীকৃত টাকা অন্যকোন বিলে আহরণ করা হয় নাই।
৩। এই ভ্রমণ ব্যয় বাবদ গৃহীত অগ্রীম এই বিলে সমন্বয় করা হইয়াছে।
৪। (প্রযোজ্য ক্ষেত্রে)

* গেজেটেড ও নন-গেজেটেড সরকারী কর্মচারীদের জন্য ভ্রমণ ব্যয়ের যৌথ বরাদ্দ থাকিলে এই কলামে যৌথ বরাদ্দ ও খরচ দেখাইতে হইবে।

ক্রমশঃ

ভ্রমণ ব্যয় বিল (গেজেটেড কর্মকর্তা)

দপ্তর..

কোড | | | | 4 | 8 | 0 | 1

স্থায়ী কর্মস্থল.............. ....

কর্মকর্তার নাম .... পদবী .... বেতন ....

	ভ্রমণ ও যাত্রা বিরতি সমূহের বিবরণ			ভ্রমণের প্রকার *	বিমান/রেল/ষ্টিমার				সড়ক বা ট্রলিতে ভ্রমণের দূরত্ব		যে দূরত্বের জন্য দৈনিক ভাতা প্রাপ্য	দৈনিক ভাতা দাবীকৃত দিনের সংখ্যা	প্রকৃত খরচ			ভ্রমণ বা যাত্রা বিরতির উদ্দেশ্য	শেষ পরিদর্শনের তারিখ	মন্তব্য
									যাহার জন্য পথ খরচ প্রদেয়									
প্রস্থান/আগমন	ষ্টেশন	তারিখ ও মাস	সময়		শ্রেণী	ভাড়ার কত গুন	টাকার অংক		সাধারন হারে	অন্যান্য হারে			বিবরণ	টাকার অংক				
১	২	৩	৪	৫	৬	৭	৮		৯	১০	১১	১২	১৩	১৪		১৫	১৬	
প্রস্থান							টা.	প.						টা.	প.			
আগমন																		

* রেলগাড়ী, বিমান পথ, স্টীমার, সড়ক বা ট্রলী।
* ষ্টীমার ছাড়া সমুদ্রে, বা নদীতে বাষ্পীয় লঞ্চে বা অন্যকোন জলযানে ভ্রমণ, সড়ক পথে ভ্রমণের অন্তর্ভূক্ত। ভ্রমণের নির্দিষ্ট রকম উল্লেখ করিতে হইবে।
* ষ্টীমার কোম্পানীর ভাড়ার হার দুই রকম - একটিতে খাওয়া অন্তর্ভূক্ত একটিতে খাওয়ার ব্যবস্থা নাই- এরূপ ক্ষেত্রে ভাড়া শব্দের অর্থ- খাওয়ার ব্যবস্থা ছাড়া ভাড়া বুঝাইবে.

নোট- এই ফরমের অপর পিঠে -ভ্রমণ ব্যয় বিল (গেজেটেড কর্মকর্তা) প্রস্তুতের নির্দেশাবলী দ্রষ্টব্য)

ভ্রমণ ব্যয় বিল প্রস্তুত সম্পর্কিত নির্দেশাবলী

১. বিভিন্ন ধরনের ভ্রমণ ও যাত্রাবিরতি একই লাইনে লেখা যাইবেনা।

২. স্থায়ী ভ্রমণ, পরিবহনের ও ঘোড়ার ভাতা ভ্রমণ ব্যয় বিলে গ্রহণ না করিয়া সরকারী কর্মচারীদের বেতনের সহিত গ্রহণ করিতে হইবে।

৩. কোন বিলের মোট ভ্রমণ ব্যয়ের দাবীর সহিত যে কোন একটি ভ্রমণের ক্ষেত্রে কোন কিলোমিটারের অংশ বিশেষের জন্য দাবী করা চলিবেনা।

৪. ভ্রমণ ব্যয় বিলের ভ্রমণ প্রথম দফা যাত্রাবিরতি হইলে ঐ যাত্রাবিরতি শুরুর তারিখ ''মন্তব্য'' কলামে লিখিতে হইবে।

৫. ১১ কলামে লিখিত প্রত্যেকটি বিষয়, ১২ কলামের অনুরূপভাবে লিখিতে হইবে।

৬. যদি ভ্রমণ ব্যয় বাংলাদেশ সার্ভিস রুলস ১৫০ মোতাবেক দাবী করা হয় তবে কোর্ট বা কর্তৃপক্ষ কর্তৃক প্রদত্ত হাজিরার প্রমান পত্র বিলের সংগে দিতে হইবে।

৭. যদি ভ্রমণ ভাতা কোন শৈলাবাসে যাওয়ার বা শৈলাবাস হইতে আসার জন্য দাবী করা হয়, তবে অবস্থান ১০ দিনের অধিক হইয়াছে কিনা মন্তব্য কলামে তাহা উল্লেখ করিতে হইবে।

৮. ব্যাংক বা এজেন্টকে টাকা প্রদানের জন্য ইচ্ছানুসারে ভ্রমণ ব্যয় বিল চিহ্নিত করা যাইবে এবং এইরূপ ব্যাংক বা এজেন্টের মাধ্যমে চেক/টাকা সংগ্রহের জন্য পেশ করা যাইবে। এজন্য অফিসারের ব্যক্তিগত বা বাহক মারফৎ উপস্থিতির প্রয়োজন হইবেনা, কারণ এ ক্ষেত্রে ব্যাংক বা এজেন্টকে সরাসরি টাকা প্রদান করা যাইবে।

৯. যখন এই ফরম বদলী জনিত ভ্রমণের জন্য অগ্রিম প্রদান ও সমন্বয় করার জন্য ব্যবহৃত হয় তখন কোডসমূহ নিম্নরূপ হইবে:-

(১) যখন অগ্রিম প্রদান করা হয়	৭	১ ০ ৫ ১	০ ০ ০ ০	৯ ৫ ১ ১
(২) যখন অগ্রিম সমন্বয় করা হয় -	৬	১ ০ ৫ ১	০ ০ ০ ০	৮ ৫ ১ ১
(৩) যখন চূড়ান্ত ভ্রমণ ব্যয় হিসাবে হিসাব ভুক্ত করা হয়	-	-	-	৪ ৮ ০ ২

টি.আর. ফরম নং ১৫

{এস. আর. ১৫০ (১) দ্রষ্টব্য}

সংস্থাপন কর্মচারীগণের বেতনের বিল

....................মাসের ....

দপ্তরের নাম: ....

দপ্তরের কোড [ ] - [ ][ ][ ][ ] - [ ][ ][ ][ ] [X][X][X][X]

টোকেন নং........................ তারিখ.............. ভাউচার নং........................ তারিখ....................

নির্দেশাবলী	বিবরন	টাকা	প.
১. অবিলিকৃত/স্থগিত টাকা যথাযথ কলামে লাল কালিতে লিখিতে হইবে এবং যোগ দেওয়ার সময় উহা বাদ রাখিতে হইবে। ২. বেতন বৃদ্ধির সার্টিফিকেট বা অনুপস্থিত কর্মচারীগণের তালিকায় স্থান পায় নাই এমন ঘটনা সমূহ যথা- মৃত্যু, অবসর গ্রহণ, স্থায়ী বদলী ও প্রথম নিয়োগ ইত্যাদি মন্তব্য কলামে লিখিতে হইবে।	* ৪৭০৫ বাড়ী ভাড়া ভাতা * ৪৭১৭ চিকিৎসা ভাতা ....তা মোট দাবী-(ক)		
৩. কোন দাবিকৃত বেতন বৃদ্ধি সরকারী কর্মচারীর দক্ষতার সীমা অতিক্রম করার আওতায় পড়িলে সংশ্লিষ্ট কর্মচারী উক্ত সীমা অতিক্রম করার উপযুক্ত এই মর্মে উপযুক্ত কর্তৃপক্ষের প্রত্যায়ন দ্বারা সমর্থিত হইতে হইবে। (এস.আর. ৯৫)।	কর্তন ও আদায়: ** ৬-১০৫১-০০০০-৮১০১ সাধারণ ভবিষ্য তহবিল		
৪. অধ:স্তন সরকারী কর্মচারী এবং এস. আর. ১৫২তে উল্লিখিত সরকারী কর্মচারীদের নাম বেতনের বিলে নাম বাদ দেওয়া যাইতে পারে।	** ৬-১০৫১-০০০০-৮১০১ সাধারণ ভবিষ্য তহবিলের অগ্রিম ও সুদ পরিশোধ		
৫. সেরেস্তার প্রত্যেক শাখার পর পাতায় আড়াআড়ি লাল রেখা টানিতে হইবে এবং ইহার নীচে বেতন ও ভাতার সমষ্টি বেতন ও ভাতার কলামে লাল কালিতে প্রদর্শন করিতে হইবে।	** ৬-১০৫১-০০০০-৮২৪১ সরকারী কর্মচারীগণের কল্যাণ তহবিল		
	** ৬-১০৫১-০০০০-৮২৪৬ সরকারী কর্মচারীদের গোষ্ঠী বীমা		
	** ৬-১১৫১-০০১০-৮০৪১ ডাক জীবন বীমা কিস্তি		
৬. স্থায়ী পদে নিযুক্ত ব্যক্তিদের নাম স্থায়ী পদের বেতন গ্রহনের মাপ কাঠিতে জ্যেষ্ঠত্বের ক্রমানুসারে লিখিতে হইবে এবং তাহাদের নীচে খালি পদ সমূহ ও খালি পদ সমূহে স্থানাপন্ন লোকদিগকে দেখাইতে হইবে।	** ১-৩২৩৭-০০০১-২১১১ বাড়ী ভাড়া ** ১-৩২৩৭-০০০১-২১১৭/২১১৯/২১২১ গ্যাস *** * * ১-৩২৩৭-০০০১-২১২৩ পানি ও পয়:প্রণালী ১-৩২৩৭-০০০১-২১২৭ পৌর কর		
৭. বেতন বিলে কর্তন ও আদায়ের পৃথক পৃথক সিডিউল বেতনের বিলে সংযুক্ত করিতে হইবে।	** ১-০৯৬২-০০০০-৩৯০১ গৃহ নির্মাণ অগ্রিমের কিস্তি পরিশোধ ** ১-০৯৬২-০০০০-৩৯১১ মোটর গাড়ীর অগ্রিমের কিস্তি পরিশোধ ** ১-০৯৬২-০০০০-৩৯২১ মোটর সাইকেলের অগ্রিমের কিস্তি পরিশোধ ** ১-০৯৬২ ০০০০-৩৯৩১ বাই সাইকেলের অগ্রিমের কিস্তি পরিশোধ		
	** ১-০৯৬২-০০০০-১৬৩১ কর্মচারীদেরকে প্রদত্ত ঋণের সুদ পরিশোধ		
	মোট কর্তন ও আদায় (খ)		
	নীট দাবী (ক - খ)		
	প্রদানের জন্য নীট টাকার প্রয়োজন		

* কেবল মাত্র অর্থনৈতিক কোড বুঝায়

** সম্পূর্ণ ১৩ অংকের কোড দেওয়া হইয়াছে। যথাক্রমে তিতাস, বাখরাবাদ ও জালালাবাদ গ্যাস বুঝায়।

ক্রমশঃ

টি. আর. ফরম নং ১৫

[এস. আর. ১৫০(১) দ্রষ্টব্য]

সংস্থাপন কর্মচারীদের বেতনের বিল

পদের ক্রমিক নং	সেরেস্তার শাখা ও পদ সহ কর্মচারীদের নাম (জি.পি.এফ নং ও ডাক জীবন বীমা নং)	ছুটির বেতন সহ সব রকমের বেতন * ৪৬০১	বাড়ী ভাড়া ভাতা * ৪৭০৫	চিকিৎসা ভাতা *৪৭১৭	বেতন ও ভাতার মোট দাবী (ক)	কর্তন ও আদায়														
						সাধারণ ভবিষ্য তহবিলের চাঁদা, অগ্রিম ফেরৎ ও সুদ ৬-১০৫১-০০০০-৮১০১	কল্যাণ তহবিল ৬-১০৫১-০০০০-৮২৪১	গোষ্ঠী বীমা ৬-১০৫১-০০০০-৮২৪৬	ডাক জীবন বীমার প্রিমিয়াম ৬-১১৫১-০০১০-৮০৪১	বাড়ী ভাড়া ১-৩২৩৭-০০০১-২১১১	গ্যাস ১-৩২৩৭-০০০১-২১১৭/২১১৯/২১২১**	পানি ও পয়:প্রণালী ১-৩২৩৭-০০০১-২১২৩	অতিরিক্ত প্রদত্ত অর্থ আদায় ১-০৯০১-০০০১-২৬৭১	গৃহ নির্মাণ অগ্রিমের কিস্তি ১-০৯৬২-০০০১-৩৯০১	মোটর সাইকেল অগ্রিমের কিস্তি ১-০৯৬২-০০০০-৩৯২১	সাইকেল অগ্রিমের কিস্তি ১-০৯৬২ ০০০০-৩৯৩১	প্রদত্ত অগ্রিমের সুদ ১-০৯৬২ ০০০০-১৬৩১	মোট কর্তন ও আদায় (খ)	নীট দাবী (ক - খ)	মন্তব্য
১	২	৩	৪	৫	৬	৭	৮	৯	১০	১১	১২	১৩	১৪	১৫	১৬	১৭	১৮	১৯	২০	২১

* ৪ অংক অর্থনৈতিক কোড বুঝায়।

** যথাক্রমে তিতাস , বাখরাবাদ ও জালালাবাদ গ্যাস বুঝায়।

ক্রমশঃ

১। (ক) বিলের টাকা বুঝিয়া পাইলাম।

(খ) প্রত্যয়ন করিতেছি যে, নিম্নে বিশদভাবে বর্নিত টাকা (যাহা এই বিল হইতে কর্তন করিয়া ফেরত দেওয়া হইয়াছে) ব্যতীত এই তারিখের ১* মাস/২ মাস/৩মাস পূর্বে উত্তোলিত বিলের অন্তর্ভূক্ত টাকা যথার্থ ব্যক্তিদের প্রদান করা হইয়াছে। * প্রযোজ্য ক্ষেত্রে টিক চিহ্ন (✓) দিন।

(গ) প্রত্যয়ন করিতেছি যে কর্মচারীদের নিকট হইতে অর্থ প্রাপ্তির ষ্ট্যাম্প সহ রসিদ গ্রহণ করিয়া বেতন বহিতে সংরক্ষণ করা হইয়াছে।

২। বিলের সাথে একটি অনুপস্থিতির তালিকা প্রদান করা হইল।

৩। প্রত্যয়ন করা যাইতেছে যে এই কার্যালয়ের সকল নিয়োগ, স্থায়ী ও অস্থায়ী পদোন্নতি সংক্রান্ত তথ্যাদি সংশ্লিষ্ট কর্মচারীগনের নিজ নিজ চাকুরী বহিতে আমার সত্যায়নে লিপিবদ্ধ হইয়াছে।

৪। প্রত্যয়ন করা যাইতেছে যে, চাকুরী-বহিতে রক্ষিত ছুটির হিসাব এবং প্রযোজ্য ছুটির বিধি অনুযায়ী প্রাপ্য ছুটি ছাড়া কাহাকেও কোন ছুটি মঞ্জুর করা হয় নাই। আমি নিশ্চিত যে তাহাদের ছুটি পাওনা ছিল এবং সকল ছুটির মঞ্জুরী ও ছুটিতে বা ছুটি হইতে ফিরিয়া আসা, সাময়িক কর্মচ্যুতি ও অন্য কাজে যাওয়া ও অন্যান্য ঘটনা নিয়ম মোতাবেক চাকুরী বহিতে এবং ছুটির হিসাবে আমার সত্যায়নে লিপিবদ্ধ করা হইয়াছে।

৫। প্রত্যয়ন করা যাইতেছে যে, যে সকল সরকারী কর্মচারীর নাম উল্লেখ করা হয় নাই, কিন্তু এই বিলে বেতন দাবী করা হইয়াছে, চলতি মাসে তাহারা যথার্থই সরকারী চাকুরীতে নিয়োজিত ছিলেন।

৬। প্রত্যয়ন করা যাইতেছে যে, যে সকল সরকারী কর্মচারীর বাড়ী ভাড়া ভাতা এই বিলে দাবী করা হইয়াছে, তাহারা সরকারী কোন বাসস্থানে বসবাস করেন নাই।

৭। প্রত্যয়ন করা যাইতেছে যে, যে ক্ষেত্রে ছুটি/অস্থায়ী বদলী কালীন সময়ের জন্য ক্ষতিপূরণ ভাতা দাবী করা হইয়াছে, সেই ক্ষেত্রে কর্মচারীর একই বা স্বপদে ফিরিয়া আসার সম্ভাব্যতা ছুটি/অস্থায়ী বদলীর মূল আদেশে লিপিবদ্ধ করা হইয়াছে।

৮। প্রত্যয়ন করা যাইতেছে যে, কর্মচারীদের ছুটি কালীন বেতন, ছুটিতে যাওয়ার সময় যে হারে বেতন গ্রহণ করিতেছিলেন, সেই হারে দাবী করা হইয়াছে।

৯। প্রত্যয়ন করা যাইতেছে যে, অবসর গ্রহণ করিয়াছেন এমন কোন কর্মচারীর নাম এই বিলে অন্তর্ভুক্ত করা হয় নাই।

অনুপস্থিত ব্যক্তিদের ফেরত দেওয়া বেতনের বিবরণ

সেকসন	নাম	সময়	টাকার অংক	
			টা.	প.

স্থান............ আয়ন কর্মকর্তার স্বাক্ষর..

তারিখ............ নাম..

পদবী..

সীল-

টাকা .... (কথায়).. প্রদানের জন্য পাশ করা হইল।

অডিটর	সুপার	হিসাব রক্ষণ অফিসার
নাম....................	নাম....................	নাম....................

T.R Form No. 16.

[See S.R. 115(ii)]

Report for Income Tax deducted at source.

Code ☐ - ☐☐☐☐ - ☐☐☐☐ ☐☐☐☐

Token No .... Date........................ Voucher No...................... Date.................

Name of Government servant / pensioner..T.IN.................

Year of payment...

Book No., Voucher No.	Name of month	Amount of tax received			
		Amoun of pay and allowance/ pension	Income tax	Super tax	Super charge
Name of Government servant/pensioner............. Year of payment............... Total amount of pay and allowance / pension paid.... Total amount of tax deducted at source........... Signature of disbursing officer................................	July....... August...... September.. October...... November... December... January.... February.... March...... April........ May......... June.........	Tk.	Tk.	Tk.	Tk.
	Total.....				

Signature of disbursing officer...

Designation...

Date...

Note : At present, Income Tax on Salaries of Government Servant is deemed to have been paid by the Government. If and when the Government servants/pensioners will require to pay Income Tax, this form should be used for reporting Income Tax deducted at source.

T.R. FORM NO. 17.
[See S.R. 153 (I)]
Absentee Statement.

Name of Absentee	Actual rate of pay	Designation and rate of pay of vacant post	Nature of absence				Rate of absentee allowance per month	(To be filled up by Accounts office	Officiating Government servant (if any)				(To be filled in by Accounts Office)
			Kind	Period	From a.m. or p.m	To a.m. or p.m			Name	Substantive post	Substantive pay	Officiating pay	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Dated.. .

Signature and Designation of Drawing Officer.

Note:-

(1) In column 4 should be stated " full (half or quarter) pay," "without pay "other duty, officiating "......." in transit, transferred to ..... suspended" etc. the date for each being specified as far as possible in columns 6 and 7. In case of suspension it should be noted whether or not the period counts for pension.

(2) The statement should be divided off into sections corresponding to sections in the bill only those arrangements affecting one section being shown together.

When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculations involves pay drawn outside the office's substantive section, reference to the vouchers in which such sums were drawn should also be given.

(4) All changes in the personnel of the permanent establishment due to retirements, transfers, deaths and consequent new appointments and increase and decreases of cadre or establishment should be shown. The number of posts left unfilled should be noted at the end of each section and if there is no unfilled posts in any month the fact should be so recorded. Vacancies against which officiating arrangements have been made should be shown individually and in full detail.

T.R. FORM No. 18.

[See S.R. (154)]

Periodical Increment Certificate.

(1) Certified that the government servants named below have earned the prescribed periodical increments from the date cited in column 6, having been the incumbent of the posts specified for not less than.....year from the date in column 5, after deducting periods of suspension for misconduct etc., and absence on leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave.

(2) Certified that the Government servants named below have earned/ will earn periodical increments from the date cited, for reasons stated in the explanatory Memo attached hereto.

Name of incumbent	Whether substantive or officiating	Scale of pay of post	Present pay	Date from which present pay is drawn	Date of present increment	Future pay	Suspension for misconduct and such other absence as does not count for increments		Leave without pay and in the case of those holding the post in officiating capacity, all other kinds of leave.	
1	2	3	4	5	6	7	From 8	To 9	From 10	To 11

Note: 1 When the increment claimed is the first to carry a Government servant over an efficiency bar columns 5, 6 and 7 should be filled up in red ink.

Note: 2 The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory Memo should be submitted in any case in which reason (2) applies

Station. ....

Dated ....

Signature and designation of the.
Drawing Officer

টি, আর ফরম নং ১৯

{এস, আর ১৫৯ (১) দ্রষ্টব্য}

ভ্রমণ ব্যয় বিল (নন-গেজেটেড কর্মচারী)

দপ্তর ....

কোড ☐ - ☐☐☐☐ - ☐☐☐☐ - ৪৮০১

টোকেন নং .... তারিখ .... ভাউচার নং .... তারিখ.................

সার্টিফিকেট

১। (ক) প্রত্যয়ন করিতেছি যে, নিম্নে বিশদভাবে বর্নিত টাকা (যাহা এই বিল হইতে কর্তন করিয়া ফেরত দেওয়া হইয়াছে) ব্যতীত এই তারিখের ১* মাস/২ মাস/৩মাস পূর্বে উত্তোলিত বিলের অন্তর্ভূক্ত টাকা যথার্থ ব্যক্তিদের প্রদান করা হইয়াছে। * প্রযোজ্য ক্ষেত্রে টিক চিহ্ন (✔) দিন।

(খ) প্রত্যায়ন করিতেছি যে কর্মচারীদের নিকট হইতে অর্থ প্রাপ্তির ষ্ট্যাম্প সহ রসিদ গ্রহণ করিয়া পরিশোধ বহিতে সংরক্ষণ করা হইয়াছে।

২। নন-গেজেটেড কর্মচারী অথবা অধঃস্থন কর্মচারীগণ কিলোমিটার হিসাবে খরচ দাবির ক্ষেত্রে সাধারণ যানবাহন অথবা আমার আদেশে ভাড়া করা যান বাহনে ভ্রমণ করিয়াছেন (বাংলাদেশ সার্ভিস রুল ৮১ দ্বিতীয় খন্ড)

৩। প্রধান কার্যালয়ে দৈনিক ভাতা দাবির ক্ষেত্রে প্রত্যয়ন করা যাইতেছে যে ক্যাম্পের সরঞ্জামাদি রক্ষণাবেক্ষণের জন্য ইহার প্রয়োজন ছিল এবং এই ভাতা বাবদ খরচ অন্যভাবে রক্ষনাবেক্ষণ করিলে যে খরচ হইত তাহার অপেক্ষা বেশী নহে।

ষ্টেশন ....

তারিখ .... অফিস প্রধানের স্বাক্ষর ....

নাম ....

পদবী ....

সিল-

টাকা .... (কথায়)..

.... প্রদান করা যাইতে পারে।

নিয়ন্ত্রণকারী অফিসারের স্বাক্ষর

নাম ....

পদবী ....

সিল-

টাকা......................(কথায়) .... প্রদানের জন্য পাস করা হইল

অডিটর সুপার হিসাব রক্ষণ অফিসার

নাম .... নাম .... নাম ....

ক্রমশঃ

দপ্তরের নাম.. এর ভ্রমণ ব্যয় বিল (নন-গেজেটেড কর্মচারীগণের) .... মাস .... বৎসর

	ভ্রমণ ও বিরতির বিবরণ							ভ্রমণের প্রকার	আকাশ পথ, রেল-ষ্টিমার ভাড়া			সড়ক/ ট্রলিতে ভ্রমণ			দৈনিক ভাতা			প্রকৃত খরচ		ভ্রমণ ও যাত্রা বিরতির উদ্দেশ্য	প্রত্যেক লাইনের সমষ্টি		মন্তব্য
		প্রস্থান			আগমন																		
নাম, পদবী ও বেতন	প্রধান অফিস	ষ্টেশন	তারিখ	সময়	ষ্টেশন	তারিখ	সময়	বিমান/রেল/ ষ্টীমার	শ্রেণী	ভাড়ার কত গুন	টাকার অংক	কত মাইল	হার	টাকার অংক	দিনের সংখ্যা	হার	মোট	বিবরণ	টাকার অংক			উপযোজন *	
১	২	৩	৪	৫	৬	৭	৮	৯	১০	১১	১২	১৩	১৪	১৫	১৬	১৭	১৮	১৯	২০	২১	২২	২৩	২৪
											টাকা পঃ			টাকা পঃ			টাকা পঃ		টাকা পঃ		টাকা পঃ	টাকা পঃ	
মোট-																						এই বিল সহ মোট ব্যয়	

স্থিতি বা জের--

কর্তন-অবিলিকৃত ভ্রমণ ব্যয় (অপর পৃষ্ঠায় বিস্তারিত বিবরণ)

নীট প্রদেয় টাকা..................(কথায়).............. ....

ষ্টেশন.......................................
তারিখ ....

অফিস প্রধানের স্বাক্ষর ....
নাম...
পদবী...
সিল-

ক) ষ্টীমার ছাড়া সমুদ্রে বা নদীতে বাষ্পীয় লঞ্চে অথবা অন্য কোন জলযানে ভ্রমণ, সড়ক পথে ভ্রমণের অন্তর্ভূক্ত। ভ্রমণের নির্দিষ্ট রকম উল্লেখ করিতে হইবে।
খ) ষ্টীমার কোম্পানীর ভাড়ার হার দুই রকম- একটিতে খাওয়া অন্তর্ভূক্ত, একটিতে খাওয়ার ব্যবস্থা নাই- এই রূপ ক্ষেত্রে ভাড়া শব্দের অর্থ খাওয়ার ব্যবস্থা ছাড়া ভাড়া বুঝাইবে।
গ) গেজেটেড ও নন গেজেটেড সরকারী কর্মচারীদের জন্য ভ্রমণ ভাতার যৌথ বরাদ্দ থাকিলে এই কলামে যৌথ বরাদ্দ ও খরচ দেখাইতে হইবে।
নোট: ভ্রমণ ব্যয়ের ক্ষেত্রে গেজেটেড ও নন-গেজেটের সরকারী কর্মচারীদের ক্ষেত্রে সংযুক্ত উপযোজন করা হইয়া থাকিলে, সংযুক্ত উপযোজন হিসাবই উপযোজন কলামে দেখাইতে হইবে।

ক্রমশঃ

ভ্রমণ ব্যয় ফেরত প্রদানের বিবরণ				
সংস্থাপনের সেকশন	নাম	সময়	টাকার অংক	
			টাকা	পঃ

ভ্রমণ ব্যয়ের বিল প্রস্তুতের জন্য নির্দেশনাবলী

১। বিভিন্ন ধরনের ভ্রমণ ও যাত্রা-বিরতি একই লাইনে লেখা যাইবে না।

২। স্থায়ী ভ্রমণ ও ঘোড়ার ভাতা, ভ্রমণ ব্যয়ের বিলে সঙ্গে না গ্রহণ করিয়া সরকারী কর্মচারীদের বেতনের সহিত গ্রহণ করিতে হইবে।

৩। কোন বিলের মোট পরিমাণের সহিত যে কোন একটি ভ্রমণের ক্ষেত্রে কোন কিলোমিটারের অংশ বিশেষের জন্য দাবি করা চলিবে না।

৪। ভ্রমণ ভাতা বিলের প্রথম দফা যাত্রা-বিরতি হইলে ঐ যাত্রা বিরতি শুরুর তারিখ ''মন্তব্য'' কলামে লিখিতে হইবে।

৫। যদি দৈনিক ভাতা, সড়ক পথে ভ্রমণের জন্য দাবি করা হয়, যত কিলোমিটার ভ্রমণ করা হইয়াছে তাহা কলাম ১৩ এবং বিস্তারিত ভাতা ১৫ হইতে ১৮ কলামে লিখিতে হইবে।

৬। যদি ভ্রমণ ভাতা কোন শৈলাবাসে যাওয়ার বা শৈলাবাস হইতে আসার জন্য দাবি করা হয়, তবে অবস্থান ১০ দিনের অধিক হইয়াছে কিনা তাহা ''মন্তব্য'' কলামে লিখিতে হইবে।

৭। বদলী ক্ষেত্রের ভ্রমণ ব্যয়ের অগ্রিম, অগ্রিমের সমন্বয় ও চূড়ান্ত হিসাব ভুক্তির ক্ষেত্রে এই ফরম ব্যবহৃত হইলে নিম্নলিখিত কোড ব্যবহার করিতে হইবে:

(ক) যখন অগ্রিম প্রদান করা হয়।	৭	১ ০ ৫ ১	০ ০ ০ ০	৯ ৫ ১ ১
(খ) যখন অগ্রিম সমন্বয় করা হয়।	৬	১ ০ ৫ ১	০ ০ ০ ০	৮ ৫ ১ ১
(গ) ভ্রমণ ব্যয় নতুন অফিসে ব্যয় হিসাবে হিসাব ভুক্তির ক্ষেত্রে		-	-	- ৪ ৮ ০ ২

T.R. FORM NO. 20.

(See S.R. 176)

Register of Supplies & Services and Repairs & Maintenance ______________Department of the________________District for______________.

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	To whom paid	Number of :		Economic Codes in the Budget											
Date		Sub-Voucher	Abstract	Item .... Code No.........		Item .... Code No.........		Item .... Code No.........		Item.................. Code No...........		Item.................. Code No...........		Item.................. Code No...........	
				Appropriation		Appropriation		Appropriation		Appropriation		Appropriation		Appropriation	
				Tk.	Ps.	Tk.	Ps.	Tk.	Ps.	Tk.	Ps.	Tk.	Ps	Tk.	Ps

Contd......

Right hand page.

ECONOMIC CODES.							Total of each Item abstract		Total of each month's bill		Date of detailed bill		Date of admission with initials	Remarks
Item .... Code No.........		Item .... Code No.........		**Description**	**Amount**									
Tk.	P.	Tk	P.		Tk.	Ps.	Tk.	Ps	Tk.	Ps	Tk.	Ps		

টি, আর ফরম নং ২১

(এস, আর ১৮৩, ১৮৪, ১৮৫, ১৮৬, ১৮৮ দ্রষ্টব্য)

ক্রয়, সরবরাহ ও সেবা বাবদ ব্যয়ের বিল

দপ্তর ....

দপ্তরের কোড ☐ - ☐☐☐☐ - ☐☐☐☐ - X X X X

অর্থনৈতিক কোড	সরবরাহকৃত দ্রব্যের বিবরণ	পরিমাণ	
		টাকা	পঃ
	মোট টাকা		

১। প্রত্যয়ন করা যাইতেছে যে, জনস্বার্থে এই ব্যয় অপরিহার্য ছিল। আমি আরও প্রত্যয়ন করিতেছি যে আমার জ্ঞান ও বিশ্বাস মতে, এই বিলে উল্লিখিত প্রদত্ত অর্থ নিম্ন বর্ণিত ক্ষেত্র ব্যতীত প্রকৃত প্রাপককে প্রদান করা হইয়াছে, তবে স্থায়ী অগ্রিমের টাকার চেয়ে দায় বেশী হওয়ায়, অবশিষ্ট পাওনা এই বিলে দাবিকৃত টাকা প্রাপ্তির পর প্রদান করা হইবে। আমি যথা সম্ভব সকল ভাউচার গ্রহণ করিয়াছি এবং সে গুলি এমনভাবে বাতিল করা হইয়াছে যেন পুনরায় ব্যবহার করা না যায়। ২৫ টাকার উর্ধ্বের সকল ভাউচার এমনভাবে সংরক্ষণ করা হইয়াছে যেন প্রয়োজনমত ৩ বৎসরের মধ্যে এইগুলি পেশ করা যায়। সকল পূর্ত কর্মের বিল সঙ্গে সংযুক্ত করা হইল।

২। প্রত্যয়ন করা যাইতেছে যে, যে সকল দ্রব্যের জন্য ষ্টোর একাউন্টস সংরক্ষণ করা হয় সে সব দ্রব্যাদি ষ্টক রেজিষ্টারে অন্তর্ভুক্ত করা হইয়াছে।

৩। প্রত্যয়ন করা যাইতেছে যে, যে সব দ্রব্য ক্রয়ের বিল পেশ করা হইয়াছে, সে সব দ্রব্যের পরিমাণ সঠিক, গুণগত মান ভাল, যে দরে ক্রয়ে করা হইয়াছে, তাহা বাজার দরের অধিক নহে, এবং কার্যাদেশ বা চালানে (ইনভয়েস) এর যথাস্থানে লিপিবদ্ধকরা হইয়াছে, যাহাতে একই দ্রব্যের জন্য দ্বিতীয় বার (ডুপ্লিকেট) অর্থ প্রদান এড়ান যায়।

৪। প্রত্যয়ন করা যাইতেছে যে-

(ক) এই বিলে দাবিকৃত পরিবহণ ভাড়া প্রকৃত পক্ষে দেওয়া হইয়াছে এবং ইহা অপরিহার্য ছিল এবং ভাড়ার হার প্রচলিত যানবাহন ভাড়ার হারের মধ্যেই এবং

(খ) সংশ্লিষ্ট সরকারী কর্মচারী সাধারণ বিধি বলে এই ভ্রমণের জন্য ভ্রমণ ব্যয় প্রাপ্য হন না, এবং এর অতিরিক্ত কোন বিশেষ পারিশ্রমিক, এই দায়িত্ব পালনের জন্য প্রাপ্য হইবেন না।

৫। প্রত্যয়ন করা যাইতেছে যে, যে সকল অধঃস্তন কর্মচারীর বেতন এই বিলে দাবী করা হইয়াছে তাহারা ঐ সময়ে প্রকৃতই সরকারী কাজে নিয়োজিত ছিলেন। (এস. আর. ১৭১)

৬। প্রত্যয়ন করা যাইতেছে যে,

(ক) মনোহারী দ্রব্য বা ষ্টাম্প বাবদ ২০ টাকার অধিক কোন ক্রয় স্থানীয় ভাবে করা হয় নাই।

(খ) ব্যক্তিগত কাজে ব্যবহৃত তাবু বহনের কোন খরচ এই বিলে অন্তর্ভূক্ত করা হয় নাই।

(গ) আবাসিক ভবনে ব্যবহৃত কোন বিদ্যুৎ বাবদ খরচ এই বিলে অন্তর্ভূক্ত করা হয় নাই।

(ঘ) এই বৎসরে প্রসেস সার্ভারদের প্রদত্ত পারিতোষিক টাকা .... যা গত ৩ বৎসরের জরিমানা বাবদ প্রাপ্তির গড় টাকার অধিক হইবে না।

* নিয়ন্ত্রণকারী/প্রতিস্বাক্ষরকারী কর্মকর্তার স্বাক্ষর

....

নাম..

পদবী

সিল
স্থানঃ ....

তারিখ ঃ ....

বুঝিয়া পাইয়াছি ....

আয়ন কর্মকর্তার স্বাক্ষর ....

নাম..

পদবী

সিল
স্থানঃ ....

তারিখ ঃ ....

বরাদ্দের হিসাব	টাকা	পঃ
১. শেষ বিলের টাকার অংক		
২. এ যাবত অতিরিক্ত বরাদ্দ (পত্র নং.............................)		
৩. এ যাবত যে অংকের বরাদ্দ কমানো ইয়াছে (পত্র নং.............................)		
৪. নীট মোট		

ব্যয়ের হিসাব	টাকা	উঃ
গত বিলের মোট জের (+)		
এই বিলের মোট (+)		
কাজের পরিমান (বিল সংযুক্ত)		
মোট (পরবর্তী বিলে জের টানিয়া নেওয়া হইবে)		

প্রদানের জন্য পাস করা হইল টাকা .... কথায় ....

অডিটর

নাম...................

সুপার

নাম.................

হিসাব রক্ষণ অফিসার

নাম..................

* কেবল মাত্র প্রযোজ্য ক্ষেত্রে।
বি.দ্র: ইহা স্পষ্টভাবে স্মরণ রাখিতে হইবে যে, বরাদ্দের অতিরিক্ত ব্যয়ের জন্য আয়ন কর্মকর্তা ব্যক্তিগতভাবে দায়ী থাকিবেন । বরাদ্দের অতিরিক্ত ব্যয়ের বিপরীতে যদি তিনি অতিরিক্ত বরাদ্দ মঞ্জুর করাইতে না পারেন, তবে অতিরিক্ত ব্যয়িত অর্থ তাহার ব্যক্তিগত ভাতাদি হইতে আদায় করা হইবে।

T.R. FORM No. 22.

[See S.R. 202)]

Register of Pension Payment Orders.

on ____________Accounts Office.

Number of Pension Payment Order	Name of Pensioner	Monthly amount		Remarks
		Taka	Paisa	

T.R FORM 23.

(See S.R. 217)

Certificate of non-termination of event determining Pensions.

Pension Payment Order No..

Certified that the event, namely,...

....

which determines the pension of..

....has not happened.

Station... Signature..................................

Date.... .... } Designation............................

T.R FORM 24.

(See S.R. 218)

Half yearly Declaration of Female Pensioners whose Pensions are Terminable on their marriage or remarriage.

(This certificate is to be attached to the pension bills for December and June)

Pension Payment Order No..

I hereby declare that I am not married, and that I have not been married during the past half year.

Dated.. Signature..............................

Widow/Daughter of the late...........................

To be signed by two responsible officers or well-known persons.

We certify to the best of our knowledge and belief that the above declaration is correct.

Signature...

Designation......................................

Date...

Signature

Designation......................................

Date...

T.R FORM 25.

(See S.R. 322)

Schedule of General Provident Fund , etc., deductions.

This form should also be used for the record of transactions for various other Provident Funds as also for funds mentioned in S.R 332, the heading being suitably revised.

Office of the..

Schedule of General provident fund deductions for ....19..........................

Account No.	Ledger & Folio	Name	Pay	Rates of subscrip- tion.	Amount realised.	Refund of withdrawal.	Amount with drawn*	Remarks.

* To be filled in the accounts Office, if necessary.

Station..

Dated..19

Signature.

Designation.

T.R FORM 26.

(See S.R. 322)

Schedule of deductions on account of subscription to Post office Insurance Fund for the month of ....

...Office.......................................Department.

No. of Policy.	Name of subscriber	Period of pay bill.	Amount recovered	Remarks

Station... Signature......................

Dated.. Designation...................

T.R. FORM No. 27.

(See Paragraph 3 of T.R. Form No. 13)

Acknowledgement

Received by cash/cheque Taka..from the Accounts office in payment of my bill bearing token No.., dated the.....................................19 , ...on account of .... (if an advice that the bill has been passed has been received this should also be sent.)

Signature__________________________

Designation________________________

Dated __________________________

(Two take receipt stamp should be affixed for personal payment execeding Taka 200.)

T.R FORM 28.

(See S.R. 349)

Refund of Lapsed Deposits, Application and voucher.
(Obverse)

Code. | | | | | | | | | | | | |

To

The Accounts officer

Sir

The following refunds of Lapsed Deposits aggregating Taka... (in words)....................................... have been claimed by........................of whose identify and title to the money I have satisfied myself. I request your sanction to the refund.

Class of Deposits	Particulars of original deposit		Balance credited to the Government		Date of lapsed Statement	Amount claimed		Remarks
	Year	No	Taka	Paisa				
						Tk.	Ps.	

Signature

Name...

Judge, Magistrate or other officer

Date..................................

Continued

T.R FORM 28 (Continued)
(Reverse)

Accounts Office No. ______________________________, dated______________

Sanctioned
Accounts officer

Receipt Stamp, if the amount exceeds Taka 200/-

Received payments.

Claimant.
Name....................

Examined.
Pay Taka............... ....(in words)

Auditor.	Superintendent	Accounts officer
Name............................	Name......................	Name......................
Dated__________19	Dated__________19	Dated__________19

Note- The signature of the claimant should be obtained on this form and the form should be returned as a voucher in support of the debit.

T.R FORM 29.

[See S.R. 300(i)]

Statement of transactions on Government Account at Bangladesh Bank/Sonali Bank.

at................................for..........................

Dr. **CR.**

Cash				Contra.			
Date	No. of voucher	Particulars	Amount.	Date	No. of voucher	Particulars	Amount.
Total ....( )				Total Tk........................( )			
Agent. ---------- Manager				Agent --------- Manager			

T.R FORM 30.

(See S.R. 253, Note 1)

Refund of cost price of country spirit, ganja and bhang supplied under contract system.

Code													

Accounts office, month of ....19 .			Department chargeable-Deposit on account of cost price of liquor, ganja and bhang.						Voucher No. of ______List of payment for ___________19 .
Month in which deposited. 1	Name of Bank where deposited. 2	On what account deposited. 3	Name of the contractor to whom the refund is due. 4	Amount. 5		Initial of Superintendent of Excise in token that he has noted the refund in the departmental account. 6	Certificate of note of payment by Accounts officer. 7		Payee's receipt, if paid in cash/cheque. 8
				Tk	Ps.	1. Certified that I have noted the refunds in the departmental accounts and that no previous order of refund has been passed. 2. Also certified that the statement relating to transactions of the last month showing the unrefunded cost price brought forward, the total amount deposited by vendors, the amount refunded during the month and the closing balance has already been submitted to the Accounts office for necessary verification. Superintendent of Excise.	Certified that I have debited the refund of amount in departmental accounts and recorded these in the relevant register. Accounts Officer		Received contains. Four Taka stamp if the amount exceeds Tk. 200. Contractor
			Total..						

Taka_______________
(to be entered in words.)
Pay (Tk.   ) Taka
ated____________________19

Pay Taka..................... (in words)..................................

Auditor   Superintendent   Accounts Officer

টি, আর ফরম নং ৩১

(এস, আর ২৫৩ দ্রষ্টব্য)

রাজস্ব ফেরত প্রদানের বিল।

.... মাস .... বৎসর

দপ্তর ....

কোড ☐ ☐☐☐☐ ☐☐☐☐ ☐☐☐☐

কর্তন-ফেরত

স্থান/জেলা/থানা .... ভাউচার নং ....তারিখ ....

যার নামে জমা হইয়াছে	কি বাবদ গৃহীত হইয়াছে	আদায়কৃত অর্থের পরিমাণ		ব্যাংকে জমা দেওয়ার তারিখ	কোন কোডে অর্থ জমা করা হইয়াছে		হিসাব রক্ষণ কর্মকর্তার স্বাক্ষর	প্রাপকের নাম	যে পরিমাণ অর্থ ফেরত দেওয়া হইবে	
১	২	৩		৪	৫		৬	৭	৮	
		টাকা	পঃ		টাকা	পঃ			টাকা	পঃ

মোট টাকা .... (কথায়) ....

অপর পৃষ্ঠায় দেখুন

১. আমি প্রত্যয়ন করিতেছি যে মূল প্রাপ্তি রেজিষ্টারে প্রাপ্তি বিপরীতে এই ফেরত প্রদান আদেশ আমার স্বাক্ষরে নিবন্ধভূক্ত করা হইয়াছে এবং এই বাবদ রাজস্ব ফেরত প্রদানের আদেশ পূর্বে জারী করা হয় নাই

২. মঞ্জুরীর আদেশ নং...তারিখ...................... প্রেক্ষিতে প্রদানের জন্য পাস করা হইল

৩. মঞ্জুর করা হইল ও প্রদানের জন্য পাস করা হইল

[নোট-(২) বা (৩) প্রয়োজন মত কাটিয়া দিতে হইবে]।

তারিখ ....

বুঝিয়া পাইয়াছি

ম্যাজিষ্ট্রেট অথবা
ক্ষমতা প্রাপ্ত কর্মকর্তা
নাম: ....
পদবী..

সিল

ষ্ট্যাম্প

দাবিদারের স্বাক্ষর
নাম..
ঠিকানা...
....
....
তারিখ ....

টাকা .... (কথায়) ....

প্রদানের জন্য পাস করা হইল।

অডিটর	সুপার	হিসাব রক্ষন কর্মকর্তা
নাম..........................	নাম..........................	নাম..........................

টি, আর ফরম ৩২

এস, আর ২৫৬ এবং ৩৬৬ দ্রষ্টব্য)

সাহায্য/মঞ্জুরী/ঋণ/অগ্রিমের বিল।

(প্রাপ্তি রসিদ ফরম)

দপ্তর...

কোড ☐ - ☐☐☐☐ - ☐☐☐☐ ☐☐☐☐

স্মারক লিপি/পত্র নং.................... তারিখ .... দ্বারা মঞ্জুরীকৃত (অনুলিপি সংযুক্ত).
স্থান .... স্বাক্ষর ....তারিখ ....
টোকেন নং .... তারিখ............ ভাউচার নং.................... তারিখ.......................
টাকা .... (কথায়)..বুঝিয়া পাইয়াছি।

স্বাক্ষর :..
তারিখ...
নাম : ....
পদবী : ....

প্রদানের জন্য প্রতিস্বাক্ষরিত।

প্রতিস্বাক্ষরকারীর স্বাক্ষর
নাম...
সিল
পদবী ....
স্থান .... তারিখ.....................

হিসাব রক্ষণ অফিসে ব্যবহারের জন্য

টাকা .... (কথায়) .... প্রদান করার জন্য পাস করা হইল।

অডিটর	সুপার	হিসাব রক্ষণ কর্মকর্তা
নাম....................	নাম....................	নাম....................

টি, আর ফরম নং ৩৩

(এস আর ২৫৭ দ্রষ্টব্য)

বৃত্তি ও ষ্টাইপেন্ডের বিল

শিক্ষা প্রতিষ্ঠানের নাম ও ঠিকানা ....

কোড ☐ - ☐☐☐☐ - ☐☐☐☐☐ ☐☐☐☐☐

ক্রমিক নং	বৃত্তি/ষ্টাইপেন্ড প্রাপকদের নাম	বৃত্তি অথবা ষ্টাইপেন্ডের বিবরণ	কতদিনের জন্য মঞ্জুর করা হইয়াছে		বৃত্তি অথবা ষ্টাইপেন্ডের মাসিক হার		কর্তন ও কর্তনের কারণ	কর্তিত টাকার অংক		অবিলিকৃত টাকা		নীট গৃহীত টাকা	
			হইতে	পর্যন্ত	টা.	প.		টা.	প.	টা.	প.	টা.	প.
মোট কর্তন গত মাসের অবিলিকৃত টাকা অবশিষ্ট দেয়- কথায় (টাকা)													

আমি প্রত্যয়ন করিতেছি যে, যে সকল বৃত্তি বা ষ্টাইপেন্ডধারীদের নাম এই বিলে দেওয়া হইয়াছে তাহাদের উপস্থিতি নিয়মিত ও বৃত্তি/ষ্টাইপেন্ড প্রদানের শর্ত সমূহ তাহারা মানিয়া চলিতেছেন। আমি আরও প্রত্যয়ন করিতেছি যে কর্তনের মাধ্যমে ফেরত প্রদানকৃত টাকা ব্যতীত বৃত্তি ও ষ্টাইপেন্ড বাবদ প্রাপ্ত অর্থ প্রকৃত প্রাপকগণকে প্রদান করা হইয়াছে এবং আমার অফিসে রক্ষিত পরিশোধ রেজিষ্টারে তাহাদের প্রাপ্তি রসিদ গ্রহণ করা হইয়াছে।

টাকা..............................(কথায়)..টাকা বুঝিয়া পাইলাম ।

তারিখ ....

সিল-

শিক্ষা প্রতিষ্ঠানের প্রধানের স্বাক্ষর

নাম....................................

পদবী....................................

টাকা..............................(কথায়)

.... প্রদানের জন্য প্রতিস্বাক্ষরিত ।

তারিখ ....

প্রতিস্বাক্ষরকারীর স্বাক্ষর

নাম............................

সিল-

পদবী..............................

টাকা.. (কথায়)...প্রদানের জন্য পাশ করা হইল।

অডিটর	সুপার	হিসাব রক্ষণ কর্মকর্তা
নাম............................	নাম..............................	নাম..............................
তারিখ............................	তারিখ..............................	তারিখ..............................

T.R FORM NO. 34.

[See S.R. 441 (1)]

Acquittance Roll of Permanent/Temporary
Establishment of the _________ for pay/travel
expenses for the month of ____________.

Item No.	Name	Designation	Net amount payable		Dated signature (with stamp where necessary), unpaid itmes to be noted as such and attested.
			Tk.	Ps.	
					Total unpaid Tk.................................. (In words)........ ....)
		Total:			

Passed for Tk. .... (In words)...
on the authority of the Establishment/Travelling expenses bill of , for

Cashier.

Drawing Officer
Name.......................................
Designation............................

Certified that a proper quittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Disbursing Officer

Name.......................................
Designation............................

T.R FORM NO. 35.

(See S.R 29, Note 2, and S.R. 71)

Stock Register of Cheque Books/Receipt Books.

Receipt into stock						Issues from stock									
		Numbers		Serial No. of Forms.				Numbers		Serial No. of Forms					
Date	From whom received with (No. and date of letters, etc).	Books	Forms	Form-	To-	Date.	To whom.	Books.	Forms.	From-	To-	Balance of receipt or issue.	Initials of Accounts Officer.	No. and date of acknowledgement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

T.R FORM No. 36.

(See S.R. No. 381 (3)

Advance intimation of Despatch for Remittances.
No.., Date...................

FROM

....

....

TO

....

....

I have the honour to intimate that a remittance of Notes / coin/uncurrent coin noted below will be despatched from this office to ....and to request you to make arrangement for receiving it on arrival of the Train No. / Steamer

1. Date of despatch ....
2. By Train No. / Steamer ....leaving.. Station at...hours on..
3. Date of arrival at...Station.
4. Probable time of arrival at............................Station.
5. Number of boxes in the consignment.........................
6. Value of consignment..
7. Nature of consignment (that is, notes or current or uncurrent metallic coins, nickel, bronze or copper coins).
8. Remittance accompanied by by the official named. / unaccompanied by any official.

Remittance packed in ....patent boxes to be returned to Currency officer.
------------------------------------ delivered to the Manager at ---------------------------------- di sposed of at the receiving office.

Remitting officer.

Note 1- if this form is posted too late to reach the currency officer the date before the arrival of the remittance, a telegram must be sent as well and at the same time advising despatch.

Note 2 - A remittance should not be sent at such time that it will be in tansit at the end of the month or that it will reach its destination on Friday or other holiday.

টি, আর ফরম নং ৩৭

{এস, আর ৩২৪ (১) দ্রষ্টব্য}

কর্মচারীদের ভবিষ্য তহবিল হইতে

উত্তোলন/অগ্রিম গ্রহণের বিল।

দপ্তর ....

ভবিষ্য তহবিলের শ্রেণী বিন্যাস কোড | ০ | ১ | ০ | ৫ | ১ | ০ | ০ | ০ | ০ | ৯ | ১ | ০ | ১ |

টোকেন নং................ তারিখ................ ভাউচার নং..................... তারিখ.....................

ক্রমিক নং	চাঁদা প্রদানকারীর নাম, বেতন, মঞ্জুরী পত্রের নং ও তারিখ	ভবিষ্য তহবিলের হিসাব নং	অগ্রিম/উত্তোলন		প্রাপ্তি রসিদ
			টাকা	পঃ	

প্রয়োজনীয় প্রদেয় টাকা............................(কথায়.)..
টাকা বুঝিয়া পাইলাম ।

প্রত্যয়ন সমূহ

১. প্রত্যয়ন করা যাইতেছে যে এই বিলে গৃহীত টাকা প্রকৃত প্রাপকদের মধ্যে বিলি করা হইয়াছে এবং প্রত্যেক ২০০ টাকার উপর প্রদানের ক্ষেত্রে রেভিনিউ স্ট্যাম্প লাগাইয়া সেগুলি যথাযথভাবে বাতিল পূর্বক আমার অফিসে রক্ষিত প্রাপ্তি বহিতে প্রাপ্তির রসিদ গ্রহণ করা হইয়াছে।

২. আরও প্রত্যয়ন করা যাইতেছে যে চাঁদা প্রদানকারীর হিসাবে স্থিতি তাহার অগ্রিম/উত্তোলিত অর্থ অপেক্ষা বেশী। (প্রযোজ্য ক্ষেত্রে) বীমা পলিসি নং *...................... .... রাষ্ট্রপতির অনুকূলে ন্যস্ত করা হইয়াছে এবং হিসাব রক্ষণ অফিসে দাখিল করা হইয়াছে অথবা (গৃহীতব্য) পলিসি হিসাব রক্ষণ অফিসে প্রেরণ করা হইয়াছে ও উক্ত অফিস কর্তৃক পত্র নং.............................. মারফত গৃহীত হইয়াছে)

* যদি একের অধিক পলিসি থাকে তবে তাহার বিবরণ এখানে প্রদান করা যাইতে পারে।

আয়ন কর্মকর্তার স্বাক্ষর .... তারিখ. ....

সিল- নাম. .... পদবী..

টাকা...................................... (কথায়) ....প্রদানের জন্য

পাস করা হইল।

অডিটর	সুপার	হিসাব রক্ষণ কর্মকর্তা
নাম..........................	নাম..........................	নাম..........................
তারিখ......................	তারিখ......................	তারিখ......................

টি, আর ফরম নং ৩৮

(এস. আর ৩৪২ দ্রষ্টব্য)

সরকারী হিসাবে জমাকৃত অর্থ ফেরত প্রদানের আদেশ ও ভাউচার।

দপ্তর...

শ্রেণী বিন্যাস কোড [ ] [ ][ ][ ][ ] [ ][ ][ ][ ] [ ][ ][ ][ ]

....হিসাব রক্ষণ অফিস............................ মাস.................................বৎসর..............................

টোকেন নং.................................... তারিখ...ভাউচার নং......................তারিখ..............................

জমা প্রদানকারীর নাম ও ঠিকানা..

....

মূল জমা টাকার অংক: টাকা ....(কথায়) ....

মূল চালান নং.................................জমার প্রদানের তারিখ...

উপরে বর্ণিত জমার ফেরৎ প্রদানকৃত টাকা .... (কথায়) .... বুঝিয়া পাইলাম।

তারিখ........... দাবিদারের স্বাক্ষর ....

নাম...

ঠিকানা ....

....

টাকা .... (কথায়) .... প্রদানের অনুমোদন দেওয়া হলো ।

জজ, ম্যাজিষ্ট্রেট ও সংশ্লিষ্ট ক্ষমতা প্রাপ্ত কর্মকর্তা

স্থান.......................................

তারিখ.......................................

টাকা .... (কথায়) .... প্রদানের জন্য পাশ করা হইল।

অডিটর	সুপার	হিসাব রক্ষণ কর্মকর্তা
নাম......................	নাম......................	নাম......................
তারিখ......................	তারিখ......................	তারিখ......................

T.R FORM NO. 39. **1st /2nd /3rd copy**

(See S.R. No. 386)

Invoice of ....Notes/coins........., Despatched to ....
from the Bank at...to...

No of boxes	No. on the boxes	weight of each box.	Address and mark on boxes	Denomination of notes or description of coins.	No of notes	Value	
		Kilograms				Taka	Paisa
					Total		

...............................*Bank.* *Bank Officer......................*

Date.............................

Received from the Bank Officer....................boxes of marks and weight detailed above said to contain....................notes to the value of ..TK._____ and ___________coins to the value of Tk............ The boxes are in good condition.

Date... Officer in charge of Escort.

T.R FORM NO. 40.

(S.R. No. 387)

Invoice of ...., box of ....uncurrent coins despatched per rail, steamer of ....*via* ......*Bank* under charge of an escort consisting of..commanded by.. from................................ the Bank, accompanied by.................an official named ....

No. of boxes	Mark or No on each box	Weight of each box.	Description of each kind of coin	No. of coins of each kind in each box	Rate at which received in Bank	Value		Total		Remarks and references to orders etc.
		Kilogram				Tk.	Ps.	Tk.	Ps.	

Date.................... Bank Officer.

Received from...box...
said to contain treasure valued at Taka..
and consigned to...

Date.. *Commanding the Escort.*

T.R FORM NO. 41.

(See S.R. 414)

Memorandum of Instructions to be given to Police Officer in charge of a Remittance by Rail.

These instructions must be handed over by the Bank officer or by the Currency officer at the dispatching station to the police officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the Officer commanding the relieving guard, if the guard is relieved at any point of the journey.

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail, and they should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.)

INSTRUCTIONS

1. The police officer taking charge of a treasure guard travelling by rail will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van; and the doors of the compartment occupied by the guard should never be locked.

3. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again en-route if any change in the train has been made or anything has occurred to delay its arrival.

4. An officer relieving such a guard will see that the numbers of the van or vans agree with those given in the blank receipt tendered for his signature; that the locks are secure; that the seals are unbroken and bear no sign of having been tampered with, and that the locked doors of the van cannot be opened.

5. The Currency Officer or the Bank Officer, if so requested, shall provide the officer in charge of such a guard with a lantern which will burn all night. The officer in charge should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure-van; if there be several such vans it will suffice to tell off two men, who may stand, one at each end of the vans.

6. In case of a break-down, separating a convoy, the officer in charge should separate his party attaching himself to the disabled portion.

7. On delivering the boxes at the Bank to which they are addressed, he will obtain a receipt for "....................................." bags said to contain coin/note to the value of Tk......................, for "...................." boxes, with marks and weights detailed in the invoice said to contain coin or notes to the value of Tk_______. If any box be of short weight or show signs of having been tampered with, it should be opened in the presence of the escort officer; other wise, he should be allowed to return at once.

The form of receipt to be used by a relieving guard should run thus:-

'Received charge from.......................police officer of....................district of Railway van No..................said to contain..............boxes aggregating Taka......................., Van No..................................said to contain................boxes aggregating Taka......................... (and so on). The vans were duly locked and sealed, and one key for each made over..................". Receipts to be given by other relieving guards are also acknowledged. The number and contents of each van should be detailed in case of a break-down.

Note:- If the seals on a van are broken or bear signs of being tampered with or if the van has not been sealed it is the duty of the relieving escort officer to insist on the van being opened and the number of boxes counted before he gives a receipt to the relieved officer. In such cases the fact of the van having been opend and the number of the boxes counted should be endorsed on the receipt.

8. The escort officer will present the command certificate for examination to the remitting Bank Officer before the remittance is handed over to him. He should also present it for examination to the Bank Officer taking charge of the treasure. The latter will satisfy himself that he is taking over the treasure from the officer named in the command certificate and will at the same time check the strength of the escort with that stated in the command certificate, noting any difference that he may find. When all is correct he will merely sigh the command certificate.

9. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior and to the Traffic Manager of the Railway.

10. Whenever an official accompanies a remittance he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The official will not interfere, in any way, in the performance by escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box it is the duty of the official to take over any coin that may fall out and to verify the contents and repack the box if repacking becomes necessary. The escort officer must not permit the official to be interfered with in the execution of his duties.

T.R FORM NO. 42.

(Appendix 4, Part I, Rule 11)

Pass Book or List of Cheques Cashed against the account of______

Month and date of payment.	Particulars of cheques cashed		Amount of cheque		*Intials of Accounts Officer
	No.	Book	Tk.	Ps.	

* Each entry should be initialed after comparison with the Rigister of cheques paid.

T.R. FORM NO. 43.

Pass Book of Disbursing Officers.

The___________________the Bank at____

in accournt with A.B.____

Dr. **Cr.**

Month	Date		Amount		Month	Date	Particulars of cheques cashed		Amount		† Initial of Bank Officer
			Taka	P			No. of cheque	No. of Book	Taka	P	
		To Balance To Assignments for									
		TOTAL						TOTAL			
		To Balance ..					By balance	TOTAL			

Each entry should be initialled after comparison with the register of cheques paid.

† To be balanced monthly and signed in full after being balanced.

T.R FORM NO. 44.

(Appendix 4, Part-II Rule 5)

Consolidated Receipt-cum-Schedule for Forest Cash Remittances for the month of ....

Accounts officer					From Forest Division
Received from the Officer-in-charge of________Division the sum of Tk.______ as detailed below for credit to the Forest Department.					Number of credit item and the date of entry in Forest Account.
Date of remittances to the Bank	Name of Branch of the Bank and Accounts Office	By whom remitted.	Number of each chalan.	Amount remitted with each chalan.	

....

Bank Officer.

Dated_____19

Countersigned

Forest officer.

Division

Date.

District/Thana Accounts Officer

T.R. FORM No. 45.

[See Appendix 4 Part III Rule 9(2)]

....Accounts Office /Bank

Register of Payments made against Annual Assignments to the ....
....during the year.

Assignment...............................Taka.................

Add ....

Deduct...

No. of Vouchers	Date of payment	Description	Amount		Progressive total of expenditure		Balance available		Initials	Remarks
			Taka	Paisa	Taka	Paisa	Taka	Paisa		

R FORM 46.

(See Appendix 4. Part III Rule II)

Pass Book of Defence and other Civil Disbursing officers

The____________the Bank at____________in account current with (Name, Designation)____________ Department

Dr. **Cr.**

Month	Date		Amount		Month	Date	Cheques cashed.		Amount		† Initials of District/ Thana Accounts officer
			Tk.	Ps.			No. of cheque	No. of Book	Tk.	Ps.	
		To Balance.. To Assignment for									
		TOTAL						TOTAL			
							By Balance				
		Total Balance						TOTAL			

Each entry should be initialled after comparison with the register of cheques paid.

† To be balanced monthly and signed in full after being balanced.

R FORM 47.

[See Appendix 4 Part III Rule 21 (1)]

Warrants to be furnished to officers commanding Ship of Bangladesh Navy

----

To all Accounts officers

The commander of the B.N...is entitled to a sum not exceeding Taka................................monthly on account of the pay of the officers and crew and the ordinary contingent expenses of the vessel, and he hereby authorised to receive this amount, if due, or such smaller sum as may have accrued since date of last payment or advance.

Office of the Senior Finance Controller, Navy. Date______________________	Office of the Senior Finance Controller of Navy.

Date	Amount of advance		For what period	Name of Accounts office	Signature of accounts Officers	Remarks
	Taka	Paisa				

T. R FORM 48.

[See Appendix 4 Part III Rule 21 (1)]

Requisition and Receipt for Money of ....

Bangladesh Navy Ship

...at..

.... of..19 .

Requisition for money wanted for the service of the above ship.					
Balance of money on hand.		Amount required		To be paid to	† For what service
Taka	Paisa	Taka	Paisa		

....Clerk.

Approved, the above sum being required for the service stated.

....Commander

To...

Received this ....day of.......................................19 , from the.....................the sum of............................Taka..................paisa............ as per requisition above written.

Witness. Commander.

† The service for which the money is required is to be stated here, and proper vouchers are to be made out before the money is drawn, to enable the Captain to satisfy himself before approving the requisition, that the amount drawn in any case is not more than is required for the service it is drawn for.

T R FORM 49.

(See Appendix 4 Part IV A , Rule 12)

Consolidated Receipt for the payments made into the Bank by Post Office, as incorporated in the Post office accounts for the month of ....

To be filled in by Postmaster			To be filled in by the Accounts Officer			
Date of transaction at head or Sub post office.	Name of Head or Sub post office at which transaction occurred.	Amount remitted in cash.	Amount paid by Book transfer.	Month of credit in Bank	Initials of the Accounts Officer	Remarks
1	2	3	4	5	6	7
	Total...					

Total of columns 3 and 4 agreed with the corresponding totals of columns 4 and 5, the Bank Pass Book and also with the total figures included in the monthly Cash Account.

Signature of Postmaster
(With date)

Analysis of credits amount

Name of month.
1.
2.
3.

..............................Agreed with the

Total..................total columns 3 and 4.

Signature of Accounts Officer.

T.R FORM 50.

(See Appendix 4 Part IV A Rule 12)

Consolidated Receipt of the Post office for the amount drawn by Post office, as incorporated in the accounts of the Accounts Office for the month of..

To be filled in by Postmaster			To be filled in by Accounts officer			
Date	Name of Head or Sub Post office at which transaction occurred.	Amount remitted	Amount received by transfer.	Month of credit in Bank	Initials of the Accounts Officer	Remarks
1	2	3	4	5	6	7
	Total...					

Total of columns 3 and 4 agreed with the corresponding totals of columns 4 and 5 of the Bank Pass Book and also with the total figures included in the monthly Cash account.

Signature of Postmaster
(With date)

Analysis.
Post Office Figures.. ....Tk.
Deduct amount included in Post
Office accounts (current month)
but not in Accounts of the Accounts Office Tk.

Add amount included in the
Accounts of the Accounts Office (current month) Tk.
but not in Post Office accounts..

Total.. ... Tk.

Agreed with the figures shown in the account

Signature of Accounts Officer.

T.R FORM NO. 51.

(See Rule 5 of Appendix 4, Part I)

Bank Remittance Book
_______________Division.

Date of remittence.	Amount in words		Amount in figures		Signature of Bank Officer
	Tk.	Ps.	Tk.	Ps.	

FORM No. T.E.1.

[(See Part III, Chapter 2, Paragraph 9 (ii)]

Currency Chest Book.

Bangladesh Bank (Issue Department) ------------- Agency.

No. of chest slip.	Date, etc.	Number of pieces of Currency and Bank Notes for Taka										Government Taka Notes	Taka coins including small coins	Total value of notes and Taka coins (column 12 and 14).	Initial of the officer holding keys of the chests.
		1	2	5	10	20	50	100	500	Total number	Total value	Value in Taka			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Balance of (date) (a) Withdrawn (b) Deposited														
	Balance of (date) (a) Withdrawn * (b) Deposited *														
	Balance of (date) (a) Withdrawn (b) Deposited														
	Balance of (date) (a) Withdrawn (b) Deposited														

Nature of transaction (a) and (b) should be recorded.
* Including small coin, if any.

FORM T.E. No 2.

[(See Part III, Chapter 2, Paragraph 9 (v)]

Currency Chest Slip.

Bangladesh Bank (Issue Department.)

Date, etc.	Number of pieces of Currency and Bank Notes for Taka										Government Taka Notes (value in Taka)	Taka coins	Total value of notes and Taka coins (column 11 and 13).
	1	2	5	10	20	50	100	500	Total number	Total value			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Balance of (date) Withdrawn* Deposited* Balance													
Fresh and issueable notes, Notes unfit for issue. Withdrawn rupees *(Includes.)*													

No.. Date.. Bank officer in charge of chest Bank Manager

* Nature of transactions should be specified

FORM T.E. No 3.

[(See Part III, Chapter 2, Paragraph 11]

***Verification Statement of Currency Chest Balance for month of*................................**

Name of chest	Date of verification	Number of pieces of Currency and Bank Notes for Taka										Government Taka Notes	Taka coins	Total value of notes and Taka coins (column 12 and 14).	Remarks.
		1	2	5	10	20	50	100	500	Total number	Total value	Value in Taka			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

I do hereby certify that I have personally ascertained that the balance in the Currency Chest at on the amounted to Taka (in words) .... , and that the whole of the balance has been kept under double locks.

Verifying Officer of the Bank

Name:...........................

Designation...................

Bank.

Forwarded to the Currency Officer at

CHEST;

Date ....

FORM T.E. No 4.

(See Part III, Chapter 3, Paragraph 34)

Return showing counterfeit coins cut at ....during the quarter ending.............

Bangladesh Coin							
Taka	50 Paisa	25 Paisa	10 Paisa	5 Paisa	2 Paisa	1 Paisa	Remarks
1	2	3	4	5	6	7	8